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COLORADO
DEPARTMENT
OF
REVENUE

ANNUAL REPORT FOR FISCAL YEAR JULY 1, 1982 - JUNE 30, 1983
Colorado Department of Revenue
1375 Sherman Street
Denver, Colorado 80261

Alan N. Charnes, Executive Director

Steven V. Berson, Deputy Director

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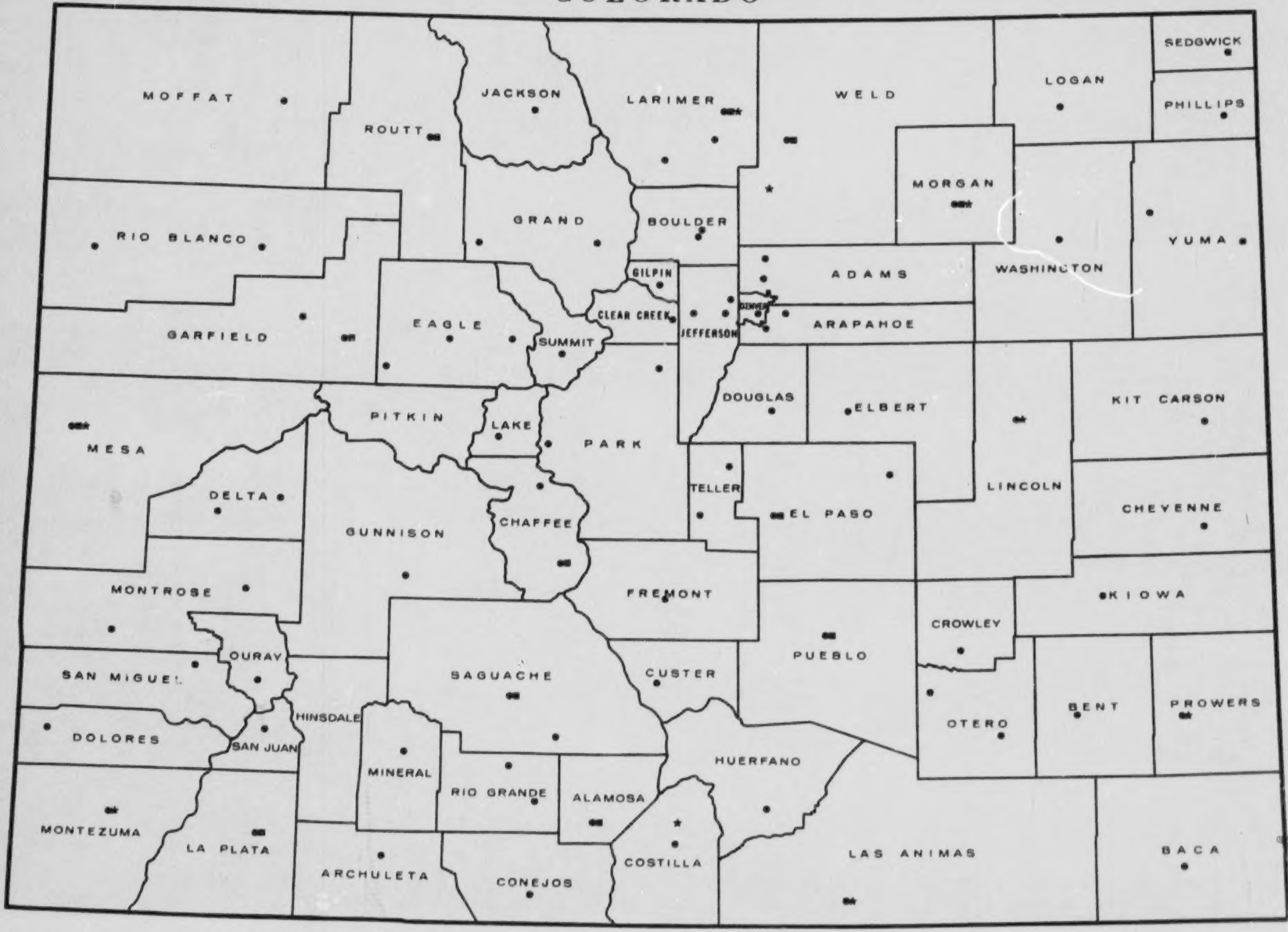
POPULATION BY COUNTY

County	Census 1970 a/	Census 1980 a/	July 1, 1982 b/
Adams	185,789	245,944	257,700
Alamosa	11,422	11,799	12,500
Arapahoe	162,142	293,621	324,500
Archuleta	2,733	3,664	4,500
Baca	5,674	5,419	5,400
Bent	6,493	5,945	6,100
Boulder	131,889	189,625	203,400
Chaffee	10,162	13,227	12,400
Cheyenne	2,396	2,153	2,300
Clear Creek	4,819	7,308	8,200
Conejos	7,846	7,794	7,700
Costilla	3,091	3,071	3,000
Crowley	3,086	2,988	3,200
Custer	1,120	1,528	1,700
Delta	15,286	21,225	23,000
Denver	514,678	492,365	500,600
Dolores	1,641	1,658	1,900
Douglas	8,407	25,153	27,500
Eagle	7,498	13,320	16,300
Elbert	3,903	6,850	7,500
El Paso	235,972	309,424	325,600
Fremont	21,942	28,676	29,600
Garfield	14,821	22,514	29,900
Gilpin	1,272	2,441	2,800
Grand	4,107	7,475	8,700
Gunnison	7,578	10,689	11,300
Hinsdale	202	408	400
Huerfano	6,590	6,440	6,500
Jackson	1,811	1,863	1,900
Jefferson	233,031	371,753	394,100
Kiowa	2,029	1,936	2,000
Kit Carson	7,530	7,599	7,700
Lake	8,282	8,830	7,800
La Plata	19,199	27,195	29,500
Larimer	89,900	149,184	155,000
Las Animas	15,744	14,897	15,200
Lincoln	4,836	4,663	4,600
Logan	18,852	19,800	19,900
Mesa	54,374	81,530	94,400
Mineral	786	804	800
Moffat	6,525	13,133	14,500
Montezuma	12,952	16,510	17,600
Montrose	18,366	24,352	24,800
Morgan	20,105	22,513	22,800
Otero	23,523	22,567	21,400
Ouray	1,546	1,925	2,100
Park	2,185	5,333	6,000
Phillips	4,131	4,542	4,700
Pitkin	6,185	10,338	11,600
Prowers	13,258	13,070	13,200
Pueblo	118,238	125,972	123,800
Rio Blanco	4,842	6,255	7,200
Rio Grande	10,494	10,511	11,200
Routt	6,592	13,404	14,700
Saguache	3,827	3,935	3,700
San Juan	831	833	1,100
San Miguel	1,949	3,192	3,000
Sedgwick	3,405	3,266	3,300
Summit	2,665	8,848	11,200
Teller	3,316	8,034	8,600
Washington	5,550	5,304	5,300
Weld	89,297	123,438	126,100
Yuma	8,544	9,682	10,200
STATE TOTALS	2,207,259	2,889,735	3,045,000

a/ Official U.S. Census tabulation.

b/ Preliminary July 1, 1982 estimates by the Division of Local Government, Demographic Section. Sum of items may not equal total because of rounding.

COLORADO


MOFFAT
ROUTT
JACKSON
LARIMER
WELD
LOGAN
SEDGWICK
PHILLIPS
MORGAN
YUMA
WASHINGTON
RIO BLANCO
GRAND
BOULDER
GILPIN
CLEAR CREEK
JEFFERSON
DENVER
ADAMS
ARAPAHOE
GARFIELD
EAGLE
SUMMIT
DOUGLAS
ELBERT
KIT CARSON
MESA
PITKIN
LAKE
PARK
LINCOLN
DELTA
TELLER
EL PASO
CHEYENNE
GUNNISON
CHAFFEE
MONTROSE
FREMONT
KIOWA
CROWLEY
PUEBLO
OURAY
SAN MIGUEL
SAGUACHE
CUSTER
OTERO
BENT
PROWERS
HINSDALE
DOLORES
SAN JUAN
HUERFANO
MINERAL
RIO GRANDE
ALAMOSA
MONTEZUMA
LA PLATA
COSTILLA
LAS ANIMAS
BACA
ARCHULETA
CONEJOS

LEGEND OF SYMBOLS: • State Operated Driver License Facilities ▪ District Offices ★ Port of Entry

ORGANIZATION & ADMINISTRATION

24-35-102 *Executive Director-Annual Report.* (1) there is hereby created the office of the executive director (2) the executive director shall be chief authority of the State and advisor of the governor and general assembly in matters of collection of taxes. **24-35-103** *Powers of executive director-deputies.* (1) the executive director, subject to the approval of the governor, may create such divisions or departments as he deems necessary for the proper and efficient functioning of said department.

STATE OF COLORADO

DEPARTMENT OF REVENUE
486 Capitol Annex,
1375 Sherman St.
Denver, Colorado 80261
Phone (303) 866-3091

Richard D. Lamm,
Governor

Alan N. Charnes,
Executive Director

December 23, 1983

REPORT OF THE EXECUTIVE DIRECTOR

This is the forty-second annual report of the Department of Revenue. It covers Departmental activities from July 1, 1982 to June 30, 1983 and is submitted in fulfillment of the requirements of 24-35-102(3) CRS 1973, which are to inform the Governor and the General Assembly of "the efficient discharge of all responsibilities assigned by law or directive."

A new Division of the Department of Revenue began operations during 1982-83. The State Lottery statute (24-35-201-218, CRS 1973) became effective on July 1, 1982 and lottery sales commenced on January 24, 1983. During the year, staff grew from a small cadre of borrowed Revenue Department employees to an effective operational entity of 119.5 FTE.

Lottery total revenues for 1982-83 were $138.3 million (gross ticket sales were $136.9 million). After paying all operational and start-up costs ($11.4 million) and setting aside $6.5 million in retained earnings (for 1983-84 operations, contingencies, capital improvements in security and data automation and research and development of a new product line), a total of $41.7 million was returned to the State and Local governments. Of the total, $20.8 million was allocated to the State Capital Construction Fund, $4.2 million to State Parks and Outdoor Recreation and $16.7 million to the Conservation Trust Fund for the parks, recreation and outdoor space purposes of cities, counties, municipalities and recreation districts on a capitation basis.

Information pertaining to the Lottery appears in a new section of this Annual Report. It should be noted however, that the Lottery is required by 24-35-211(2) to submit a separate Annual Report as follows: "The Commission and director shall make an annual report by March 1 of each year to the governor, the general assembly, and the legislative audit committee, which shall include a summary of the division's activities for the previous year, a statement of lottery revenues, prize disbursements, expenses of the division, allocation of remaining revenue, and any recommendations for change in the statutes which the commission or director deems necessary or desirable. The report shall be public." The Annual Report of the lottery was timely filed and is available for public inspection.

There was a significant event also, in a different area of Department of Revenue activity, the Research and Statistics program. In September of 1983, the fifth Tax Profile Study was released (Colorado Tax Profile Study 1982, by Reuben A. Zubrow and Dean C. Coddington, Colorado Legislative Council, Research Publication No. 280). The principal objective of the Study is "to develop a comprehensive tax profile of the State of Colorado which can be used by interested citizens, legislators and public administrators as the basis for assessing the distribution effects of the present tax structure, as well as of new tax proposals." The current Study analyzes ten years of tax history; from 1972 to 1982.

Copies of the Study are available from the Legislative Council and provide interesting reading. Answered by the Study are questions about State-Local tax burdens and tax structure, household and business taxpayer profiles, tax to income relationships and effective tax rates; as well as tax shifting, equity, regressivity-progressivity and 10-year tax trends.

The information contained in the Study fits in well with this Annual Report. The Report attempts to be an informational guidebook to the organizations of the Department of Revenue, relevant legislation of the last General Assembly session and, most importantly, the source of the statistical series used in revenue forecasting and economic prediction.

One last point, and that is to report that the general performance of the Department in 1982-83 was excellent. All statutory and administrative obligations were fulfilled. The cost of doing business remained low. A consistent pattern of new initiatives has kept the Department a viable and responsible governmental enterprise.

Alan N Charnes

Alan N. Charnes
Executive Director

DEPARTMENT OF REVENUE

Offices: The main office is in the Capitol Annex Building, 1375 Sherman Street, Denver, 80261. Motor Vehicle Administration is located at 140 West Sixth Avenue. The Colorado Lottery is located at 700 Broadway, Suite 930. There are also 9 Taxpayer Service district offices as follows:

419 San Juan
ALAMOSA, CO 81101

303 S. Circle Drive
Suite 101
COLORADO SPRINGS, CO 80910

3473 N. Main
Suite 15
DURANGO, CO 81303

2821 S. Remington Avenue
FORT COLLINS, CO 80525

406 S. Hyland Park Drive
Suite C
GLENWOOD SPRINGS, CO 81601

733 South Avenue
GRAND JUNCTION, CO 81501

1012 1/2 11th Street
GREELEY, CO 80631

1202 West 13th
PUEBLO, CO 81003

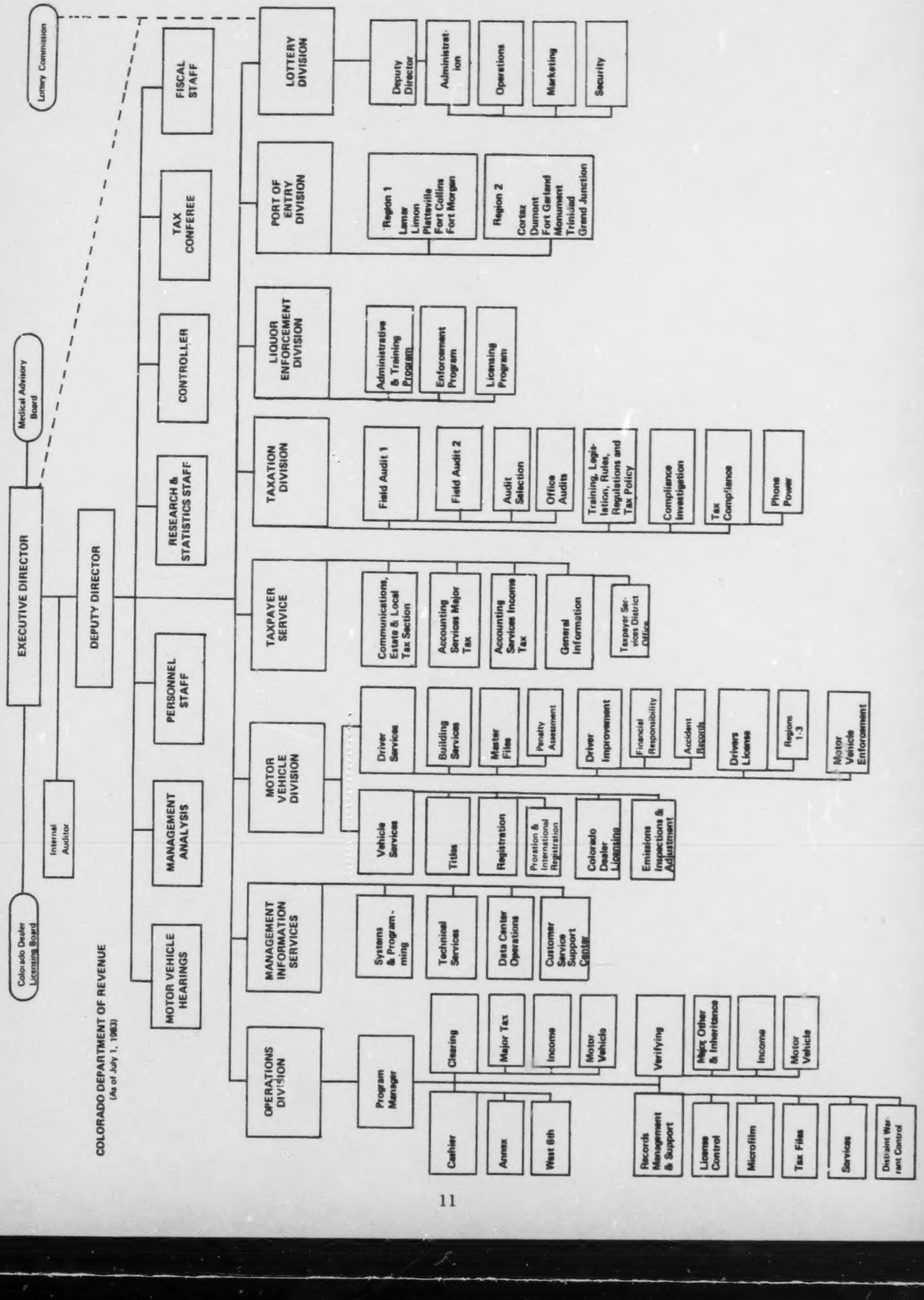
120 W. 3rd Avenue
SALIDA, CO 81201

Organization: The Executive Director is authorized by statute to create within the Department of Revenue such departments, divisions and sections as are necessary for efficient functioning of the Department and shall appoint all heads thereof subject to the state personnel system. The Executive Director is bonded for $200,000.

General Purpose: The function of the Department of Revenue is, by law, to provide for a unified tax collection and enforcement agency of the State. Under this mandate the Department administers laws relating to sales and use tax; income tax; estate tax; gross ton mile tax; motor fuel and special fuel tax; severance tax; cigarette tax; liquor excise tax; liquor licenses and enforcement; the lottery; motor vehicle registration and titles; motor vehicle safety and control; driver classification and education; and several other miscellaneous laws.

Statutory Duties and Authorizations:
Colorado Revised Statutes, 1973, as amended:

9-4-109		Boiler Inspection Fees
10-4-701	et seq.	No Fault Insurance
12-3-101	et seq.	Alcohol-Manufacture-Sale
12-6-101	et seq.	Auto Dealers
12-15-101	et seq.	Commercial Driving Schools
12-16-101	et seq.	Produce Dealer Licenses
12-34-105		Uniform Anatomical Gift Act
12-44-201	et seq.	Food Service Establishment Licenses
12-46-101	et seq.	Fermented Malt Beverages
12-47-101	et seq.	Liquor Code of 1935
12-47-128		Regulation of Permitted Gambling by Non-Profit Organizations
12-48-101	et seq.	Liquor-Special Event Permits
12-49-101	et seq.	Merchants-Chain Store License
12-57-108		Pet Shop and Kennel Licenses
12-58-101	et seq.	Plumbers Licenses and Fees
24-4-101	et seq.	State Administrative Procedure Act
24-35-101	et seq.	Department of Revenue - Organization
24-35-201	et seq.	State Lottery
24-60-1101	et seq.	Drivers License Compact
24-60-1301	et seq.	Multistate Tax Compact
25-3-101	et seq.	Hospital and Nursing Home Licenses
25-4-706	et seq.	Psittacine Bird Licenses
25-5-301	et seq.	Mattress and Bedding Licenses
29-2-101	et seq.	County and Municipal Sales Tax
32-9-120	et seq.	RTD Sales Tax
34-60-122		Oil and Gas Conservation Fund
35-24-101	et seq.	Dairy Products Licenses
35-39-101		Gasohol
39-20-101	et seq.	Enforcement of Tax Liens
39-21-101	et seq.	Procedure and Administration
39-22-101	et seq.	Colorado Income Tax Act of 1964
39-23-101	et seq.	Inheritance and Successions Tax Law
39-23.5-101		Estate Tax
39-25-101	et seq.	Gift Tax
39-26-101	et seq.	Emergency Retail Sales Act of 1935
39-27-101	et seq.	Motor Fuel and Special Fuel
39-28-101	et seq.	Cigarette Tax
39-29-101	et seq.	Severance Tax
40-2-109 to 114		Public Utilities Tax
42-1-101	et seq.	Uniform Motor Vehicle Law
42-2-101	et seq.	Drivers Licenses and I.D. Cards
42-3-101	et seq.	Registration and Taxation (Motor Vehicles)
42-4-101	et seq.	Traffic Regulations
42-5-101	et seq.	Automobile Theft Law
42-6-101	et seq.	Certificates of Title (Motor Vehicles)
42-7-101	et seq.	Motor Vehicle Financial Responsibility Act
42-8-101	et seq.	Port of Entry Weigh Stations
42-15-101	et seq.	Motor Vehicles as Collector's Items



COLORADO DEPARTMENT OF REVENUE
(As of July 1, 1983)

Colorado Dealer Licensing Board
Internal Auditor
EXECUTIVE DIRECTOR
Medical Advisory Board
Lottery Commission
DEPUTY DIRECTOR
MOTOR VEHICLE HEARINGS
MANAGEMENT ANALYSIS
PERSONNEL STAFF
RESEARCH & STATISTICS STAFF
CONTROLLER
TAX CONFEREE
FISCAL STAFF
OPERATIONS DIVISION
Program Manager
Clearing
Major Tax
Income
Motor Vehicle
Verifying
Major Other & Inheritance
Income
Motor Vehicle
Cashier
Annex
West 8th
Records Management & Support
License Control
Microfilm
Tax Files
Services
Distraint Warrant Control
MANAGEMENT INFORMATION SERVICES
Systems & Programming
Technical Services
Data Center Operations
Customer Service Support Center
MOTOR VEHICLE DIVISION
Vehicle Services
Titles
Registration
Proration & International Registration
Colorado Dealer Licensing
Emissions Inspections & Adjustment
Driver Services
Building Services
Master Files
Penalty Assessment
Driver Improvement
Financial Responsibility
Accident Records
Drivers License
Regions 1-3
Motor Vehicle Enforcement
TAXPAYER SERVICE
Communications, Estate & Local Tax Section
Accounting Services Major Tax
Accounting Services Income Tax
General Information
Taxpayer Services District Office
TAXATION DIVISION
Field Audit 1
Field Audit 2
Audit Selection
Office Audits
Training, Legislation, Rules, Regulations and Tax Policy
Compliance Investigation
Tax Compliance
Phone Power
LIQUOR ENFORCEMENT DIVISION
Administrative & Training Program
Enforcement Program
Licensing Program
PORT OF ENTRY DIVISION
Region 1
Lamar
Limon
Platteville
Fort Collins
Fort Morgan
Region 2
Cortez
Dumont
Fort Garland
Monument
Trinidad
Grand Junction
LOTTERY DIVISION
Deputy Director
Administration
Operations
Marketing
Security

LEGISLATIVE DIGEST

Article V Section 17. *No law passed but by bill - amendments.* No law shall be passed except by bill, and no bill shall be so altered or amended on its passage through either house as to change its original purpose.

LEGISLATIVE DIGEST

Summary of Senate (SB) and House Bills (HB) pertaining to taxes collected and/or administered by the Department of Revenue. All bills were enacted by the Fifty-fourth General Assembly, 1983 First Regular Session. Statutory references are from the Colorado Revised Statutes.

Administration:

S.B. 43 -- Statutes - enactment of supplements and replacement volumes as law. Validates and enacts the 1981 and 1982 supplements to Colorado Revised Statutes. Enacts volumes 10, 11, 16A, and 16B, 1982 replacement volumes, as the law of the state.

Effective February 14, 1983. Adds 2-5-124(1)(g), (h).

S.B. 114 -- Continuation of 1982 rules of executive agencies. Extends the rules and regulations of executive agencies which were adopted or amended during 1982, except for specified rules and regulations which shall expire as scheduled on June 1, 1983. Does not provide for the continuation of any 1982 rule of the departments of higher education, agriculture, highways, or revenue, which rules are the subject of separate acts.

Effective June 1, 1983.

S.B. 117 -- Continuation of rules of the department of revenue. Extends the rules and regulations of the department of revenue which were adopted before January 1, 1983, with specified exceptions. Rules which are not so continued, and which thereby expire on July 1, 1983 (June 1, 1983, in the case of rules adopted or amended in 1982), include: Specified rules concerning the rate of interest applicable to tax refunds, overdue taxes, and overpayment of taxes; specified rules concerning commercial driving schools and commercial driving instructors; specified rules concerning the classification of driver's licenses; and a rule of the Colorado lottery commission concerning the inapplicability of disclosure requirements to electronic or non-printed advertising for a specific lottery game.

Effective June 1, 1983.

H.B. 1291 -- Colorado Revised Statutes - publication. Changes the title of the state statutes from "Colorado Revised Statutes 1973" to "Colorado Revised Statutes" because the publication format does not provide for publication of a "C.R.S. 1983". Makes various amendments to the publication statutes conform to the title change and to update or delete obsolete provisions. Clarifies provisions concerning the publication and distribution of statutes by persons other than the state.

Effective July 1, 1983. Amends 2-4-402; 2-5-101(1), (3); 102 IP (2), (3); 105; 109; 111; 113(1), (4); 115; 116(1); 117(2) to (4); 118(1), IP (2), (2)(d)(3)(4); 119: 121(1); 123; 124 IP (1); 125 IP (1), (2). Repeals 2-5-106 to 108; 110, 112, 114, 118(2)(b).

H.B. 1320 -- Portion concerning administration. Transfers all uncommitted moneys in the severance tax trust fund and all uncommitted moneys in the water conservation board construction fund into a new fiscal emergency fund. Orders the transfer of all moneys accruing to such funds by June 30, 1983, into the fiscal emergency fund. Provides for the transfer to the fiscal emergency fund of those moneys from the sales and use tax which would otherwise go, during March through July, 1983, to the highway users tax fund. Directs the periodic transfer during the 1983-1984 fiscal year of state lottery moneys which would otherwise be used for capital construction. Provides for the transfer of increased sales tax revenues to the fiscal emergency fund. Changes the combined state and local sales tax rate limit from 7% to 7 1/2% for the period May 1, 1983 through February 29, 1984.

Specifies the apportionment of interest earned on fiscal emergency fund moneys. Creates the joint committee on deficit prevention. Provides for periodic transfers, by the controller and treasurer, upon order of the governor, after consultation with the joint committee on deficit prevention, of moneys in the fiscal emergency fund to the general fund. Directs the repayment of moneys taken from the highway users tax fund, the Colorado water conservation board construction fund, and the severance tax trust fund, upon order of the governor, after consultation with the joint committee. Abolishes the joint committee and the fiscal emergency fund, effective July 1, 1985. (See also H.B. 1595.)

Effective March 22, 1983. Adds 24-75-211; 37-60-121(5); 39-29-109(3); 24-35-210(4)(c). Amends 29-2-108; 39-26-123(2)(c)(I)(D).

H.B. 1341 -- Collection, coordination, control, and distribution of information. Transfers from the controller to the heads of the principal departments the responsibilities of: Directing the collection, coordination, control, and distribution of state operational and administrative reports; preparing an annual report for governor accounting for the operations of all agencies in the executive branch; and delivering to the state archivist the archival copies of original published and processed agency reports, studies, and other publications and distributing other copies of the original reports as directed by the governor. Requires that an agency or department not having an appropriation for producing publications for sale to the public obtain approval of the controller before making any disbursements for said publications. Makes numerous conforming amendments.

Effective July 1, 1983. Adds 24-1-136. Amends 8-1-107(2)(j); (2)(k); 8-20-103; 8-72-101(2); 103; 106; 10-1-108(6), (7); 11-2-110(1), (4); 11-44-120(2), (3); 12-1-116; 12-2-104(2); 12-8-107(2), (3); 12-9-103(1)(e); 12-22-113; 12-23-114; 12-30-111; 12-33-108; 12-34-201(2); 12-35-121(3), (4); 12-36-104(2); 12-39-105(5); 12-40-107(1)(l), 111(2), (3); 12-41-108(2)(h), (i); 12-43-104(5), (6); 12-46-105(1)(e), (g); 12-60-103(4); 12-61-108; 12-61-112(2); 17-1-103(1)(g), (h); 19-8-112; 19-9-104(5); 22-2-106(1)(f), 112(1)(b), (i); 22-80-106(3); 23-1-109(1)(e); 23-5-101; 24-20-104(2); 24-21-107; 24-22-107(3), (4); 24-30-607(2); 24-30-803(4); 24-31-101(1)(c); 24-32-106(1)(f), 305(3); 24-33-102(2), (3); 24-34-101(2), (3), 305(1)(e), (f); 24-35-102(3), (4); 24-41-101(2)(d); 24-50-102(3), (4); 24-51-103(3); 24-70-229; 24-80-102(8), (9); 24-80-203; 24-82-403(7); 24-90-105(1)(h); 25-1-109(1)(d), (e); 25-1-903(2); 26-1-110; 27-1-103(1)(i), (j); 28-1-101(2), (3); 28-2-105(6)(l), (m); 28-3-106(1)(c), (e); 33-1-118; 34-1-103(1)(h); 35-1-106(1)(d); 35-1-107(2), (3); 35-2-101, 102; 35-27-113; 35-43-108, 114; 35-60-114; 35-65-114; 35-65-104; 36-1-148(4); 37-91-104(1)(g); 39-2-119; 42-1-209; 42-4-308(7); 43-1-111(9), (10); 43-2-120(4), 121, 132(4); 43-5-112(4), (5). Repeals 24-20-104(1); 24-30-208.

H.B. 1595 -- Portion concerning administration. Changes the percentage of net sales and use tax revenues which are transferred to the highway users tax fund, but assures that the highway users tax fund will receive the same amount of revenue that it would have received if the state sales and use tax rates had remained at 3%. Extends the combined state and local sales tax rate limit of 7 1/2% through June 30, 1984.

For the current fiscal year and the 1984-85 fiscal year, directs that the state's share of the severance tax which otherwise would be credited to the severance tax trust fund be credited instead to the capital construction fund. Provides for the repayment of such share at the end of the 1984-85 fiscal year.

Eliminates the state contribution to the death and disability account of the fire and police pension fund for the 1984 calendar year.

For the 1984-85 fiscal year, sets the general fund reserve at $100,000,000. For the 1985-86 fiscal year and each fiscal year thereafter, increases the amount of the required general fund reserve from 5% to 6% of general fund appropriations.

Sets an 8% rate of interest which is to be used for purposes of restoring funds which have contributed to the fiscal emergency fund.

For the months of January, February, March, and April during the calendar year 1984, decreases from $32 to $24 the maximum monthly heat and fuel payments provided to each person qualified to receive an old age pension.

Effective October 13, 1983. Adds 39-29-108.5. Amends 29-2-108(2); 24-75-211(1)(d); 39-26-123(2)(c)(I)(E); 31-30-1014(2)(b), (5); 24-75-201.1; 211(1)(e); 26-2-114(2)(a.5).

Alcoholic Beverages:

S.B. 44 -- Limited winery liquor licenses - reestablishment. Reestablishes the class of limited winery liquor licenses for wineries manufacturing up to 100,000 gallons of wine annually with not less than 75% Colorado-grown products. Authorizes limited wineries to sell wine of their own manufacture at wholesale or retail in or out of Colorado. Sets a fee for a limited winery license. Imposes a separate excise tax on limited wineries' products.

Effective July 1, 1983. Recreates and re-enacts 12-47-103(7.5), 112(1)(a.1), 113.1, 123(1)(a)(IV), 127(1)(b.1).

S.B. 201 -- Liquor code - optional premises involving outdoor sports and recreational facilities. Authorizes the sale of liquor by the drink on "optional premises", where an outdoor sports and recreational facility is located or where a holder of a hotel and restaurant license has related outdoor sports and recreational facilities. Permits the approval of an optional premises license only if the county or municipality has adopted specific standards for such approval. Requires 48 hours' written notice to state and local licensing authorities before alcoholic beverages may be served on the optional premises.

Effective July 1, 1983. Adds 12-47-103(13.5); 112(1)(1); 119.6; 123(1)(h.2); 135(1)(g); 135(6), (7); 135.5; 139(1)(d.2). Amends 12-47-106(3), (5).

S.B. 310 -- Issuance of a special event permit to qualified political candidates. Allows political candidate who has filed the necessary reports with the secretary of state to apply for a special event permit for the sale of alcoholic beverages.

Effective May 25, 1983. Amends 12-48-101, 102(1)(a), 103(1), 107(1).

S.B. 407 -- Regulation of gambling by liquor-licensed nonprofit organizations. Directs the department of revenue to promulgate rules governing the conduct of gambling, under permit or license, by nonprofit organizations holding a license to sell liquor at retail. Directs the department to set fees to regulate such gambling, and allocates such fees between the department and local licensing authorities. Requires local licensing authorities to use their share of fee moneys for training and support of local law enforcement agencies. Orders the department to deposit its share of fee moneys in the general fund. Makes a violation of the law governing gambling under permit a class 4 felony.

Effective July 1, 1983. Amends 12-47-128(5)(n).

H.B. 1028 -- Fermented malt beverage - definition. Defines "fermented malt beverage" to mean any fermented beverage containing not less than .5% nor more than 3.2% alcohol by weight.

Effective July 1, 1983. Amends 12-46-103(1).

H.B. 1082 -- Alcoholic beverages - special event permits for premises having an arts license. Allows the state licensing authority to issue a special event permit for the purpose of selling alcoholic beverages even though the event is to be held on premises for which an arts license has already been issued.

Effective May 4, 1983. Amends 12-48-103(2).

H.B. 1498 -- Licensing of nonresident manufacturers and importers of fermented malt beverages and malt liquors. Requires the licensing of nonresident manufacturers and importers of fermented malt beverages and malt liquors, and sets fees for such licenses. Authorizes manufacturers and importers of fermented malt beverages and malt liquors to obtain wholesalers' licenses for such products.

Requires each applicant for a license as a manufacturer, nonresident manufacturer, or importer of fermented malt beverages to enter into a written contract with each wholesaler with which he intends to do business, which contract shall designate the territory within which the product of such applicant shall be sold by the respective wholesaler.

Effective May 11, 1983. Adds 12-46-109(1)(d); 12-47-112(1)(a.2), (1)(b.2); 114.1; 128.6. Amends 12-47-123(1)(a); 129(2).

Appropriations:

S.B. 258 -- Supplemental appropriation - department of revenue. Amends the 1982 general appropriation bill to decrease the appropriation to the department. Amends the 1981 general appropriation bill, as amended by the 1982 general appropriation bill to reallocate the source of funds.

Effective March 23, 1983.

S.B. 401 -- General appropriation - "long bill". Appropriates for the expenses of the executive, legislative, and judicial departments of state government for the fiscal year commencing July 1, 1983, the grand total of the operating budget is $3,289,371,298 ($69,410,073 of which is for the judicial department), of which $1,669,686,706 is from the general fund, $869,903,419 is from cash funds, and $749,781,173 is from federal funds. Appropriates a total of $50,109,965, for capital construction of which $26,127,118 is from the capital construction fund, $16,006,347 is from cash funds, and $7,976,500 is from federal funds. Transfers to the capital construction fund $19,459,704 from the general fund and $15,500,000 from the lottery fund.

Effective June 12, 1983.

S.B. 435 -- Supplemental appropriation - department of revenue. Amends the 1983 general appropriation bill to decrease the appropriation to the department.

Effective October 13, 1983.

Cigarette Tax:

H.B. 1595 -- Portion concerning cigarette tax. Increases the cigarette tax from 5 mills per cigarette to 7 1/2 mills per cigarette (10¢ per pack of 20 to 15¢ per pack of 20) for the period November 1, 1983 through June 30, 1985. Changes the city and county share from 46% of gross cigarette tax to 31% for the same period of time.

Effective October 13, 1983. Adds 39-28-103. Amends 39-22-623(1)(a).

H.B. 1601 -- Cigarette tax - collection. Allows wholesalers to pay the amount due for cigarette taxes, without discount, within 10 days following the purchase of tax stamps or the reading of a metering machine. Retains the discount for cash sales of tax stamps and demand payments based upon reading of metering machines.

Effective October 14, 1983. Amends 39-28-104(1); 39-28-105.

Estate Tax:

H.B. 1078 -- Disposition of motor vehicles by a written statement or list under the probate code. Authorizes the disposal of a motor vehicle by means of a written statement or list used to dispose of items of tangible personal property, subject to the normal requirements for obtaining a new certificate of title. Excludes the disposal of motor homes and various types or trailers from such provisions.

Effective July 1, 1983. Amends 42-6-112; 15-11-513.

H.B. 1195 -- Estate taxes - computation of state death tax credit. Amends various definitions under the Colorado estate tax law relating to the computation of the state death tax credit. Changes the basis for computing interest due on late payments and refunds to an annually adjusted rate. States that personal liability for payment of the tax does not extend to persons acquiring interests in estate property for full consideration. Directs the department of revenue to enforce collection of estate taxes. Applies to the estates of decedents dying after July 1, 1983.

Effective July 1, 1983. Adds 39-23.5-102(4.5), (9.5), (13.3), (13.6), (17.5); 107(5). Amends 39-23.5-102(1), (2), (6) to (9), (13), (17), (18); 103(1), (2); 104(1), (2); 105(1); 106(2); 107 IP (1), (2) to (4); 108; 109; 111; 112; 113; 114; 115(2); 24-35-101(1)(b). Repeals 39-23.5-102(14) to (16).

Fuel Taxes:

H.B. 1022 -- Increasing the excise tax imposed on gasoline and special fuels. Increases the excise tax imposed on gasoline from 9¢ per gallon to 12¢ per gallon. Increases the excise tax on special fuel from 9¢ per gallon to 13¢ per gallon. Requires persons who import special fuel into the state within the fuel tank of a motor vehicle and who are required to obtain a single trip permit upon entry to pay the special fuel tax computed at 4 miles per gallon on the mileage to be driven in Colorado, rather than a tax of 2 1/4¢ per mile of travel in this state.

Effective July 1, 1983. Amends 39-27-102(1)(a)(II); 202(1)(c); 205(3)(a).

H.B. 1139 -- Special fuel taxes on certain motor vehicles - annual fee in lieu of tax. Effective January 1, 1984, requires Colorado owners of passenger cars or commercial vehicles which use natural gas or liquefied petroleum gas and have a gross vehicle weight of up to 10,000 pounds to pay an annual license tax fee of $50 in lieu of paying the per gallon tax on special fuels. Permits such tax to be prorated for a fractional calendar year. Imposes penalties for violations of the licensing provisions.

Effective July 1, 1983. Adds 39-27-202(5). Amends 39-27-209 IP (1)(c).

Income Tax:

S.B. 9 -- State income tax check-off designation - nongame wildlife programs. Extends the provision authorizing taxpayers to designate that a portion of their state income tax refund go to the nongame wildlife program, and authorizes those owing taxes to designate and pay to the fund an amount exceeding their income tax liability.

Effective April 21, 1983. Amends 39-22-702, 704.

S.B. 107 -- State income tax refunds - child support debt offset. Directs that, when a person owes a child support debt, which has been reduced to judgment, to a person who is receiving public assistance payments for dependent children, the person owing such debt shall have any overpayment of state income tax withheld from his refund and credited to the unpaid debt. Such withheld amounts shall be deposited with the state treasurer for disbursement by the department of social services for payment to the county department to offset the public assistance debt. Directs the department of social services to notify the department of revenue of those persons owing a support debt, and directs the department of revenue to notify the department of social services of such persons making overpayment on the income tax.

Effective June 10, 1983. Adds 14-14-108. Amends 39-21-108(3).

S.B. 119 -- Income tax checkoff - support of the olympic committee. Establishes a checkoff on the state individual income tax form permitting the designation of a portion of a taxpayer's tax refund to the United States olympic committee. Directs the department of revenue to determine the total amount of moneys so designated and report such total to the state treasurer. Requires the state treasurer, after subtracting administrative costs, to transfer all such moneys to the olympic committee fund.

Repeals the act, effective December 31, 1986.

Effective January 1, 1984. Adds 39-22 (entire part 9).

S.B. 324 -- Tax collections - time limits. Specifies that, in the case of certain specified taxes including income tax, the time within which the department of revenue must assess the amount of tax and penalties and interest applicable thereto and within which a lien may be filed, distraint warrant issued, and lawsuit or other action for collection must be commenced shall be extended for one year if a written proposed adjustment of the tax liability is issued by the department prior to the expiration of the regularly prescribed 3 year period.

Effective May 26, 1983. Amends 39-21-1071(1), (2).

S.B. 415 -- Income tax - voluntary checkoff for the U.S. olympic committee. Makes the procedure for voluntary income tax checkoff contributions for the benefit of the U.S. olympic committee apply to the 1983 income tax year in order to permit contributions to be made for the 1984 olympics.

Effective October 13, 1983. Amends 39-22-901(1); Section 2 of S.B. 119.

H.B. 1050 -- Domestic abuse program - creation - funding. Authorizes the state department of social services to contract with units of local government and nongovernmental agencies for the purpose of establishing programs and facilities for victims of domestic abuse, their dependents, and persons causing domestic abuse. Funds such programs and facilities by allowing taxpayers to designate a portion of their state income tax refund for such purpose. Limits such designation of refund provisions to the 1984-86 income tax years.

Repeals such provisions, effective December 31, 1986.

Effective July 1, 1983. Adds 26-7.5 (entire article); 39-22 (entire part 8).

H.B. 1087 -- Residential energy credit - allocation to lending institution. Permits a resident entitled to take a credit against income tax liability for installation of energy-conserving measures or renewable energy source property to allocate all or a part of such credit to the lending institution which lends the resident money for such measures or property. Permits the lending institution to take a credit against its income tax liability based upon a formula employing the allocated credit. Applies to tax years commencing on and after January 1, 1983.

Effective May 20, 1983. Adds 39-22-127(5); 513.

H.B. 1232 -- Withholding of taxes - tips - winnings. Authorizes the department of revenue to require the filing of reports concerning gratuities and services and direct sales involving businesses in the same manner as is required by the internal revenue service. Imposes a fine of $50 for failure to timely file such report. Requires persons paying winnings to withhold from such winnings 20% of the amount required by the "internal Revenue Code of 1954".

Effective July 1, 1983. Adds 39-22-601(9); 604(17).

H.B. 1277 -- Income tax - miscellaneous changes. Allows the department of revenue to round to the nearest $10, rather than to the nearest one dollar, those elements of the income tax to which the annual inflation factor is applied. Requires that any federal deduction for lump-sum distributions from pension and profit sharing plans and for two-earner married couples be added to the federal adjusted gross income in determining the Colorado adjusted gross income and therefore be subject to taxation by Colorado. Amends provisions dealing with the computation of income tax of part-year residents and nonresidents to require that certain deductions and exemptions be determined based on the ratio of the Colorado adjusted gross income to the federal adjusted gross income. Allows a recapture of the investment tax credit when property no longer qualifies under the credit. Limits the commercial, industrial, and agricultural energy credit to property which is located in Colorado. Repeals the provision which excluded from income any discharge from a student loan indebtedness. Repeals the provision which gave a credit to the beneficiary of a trust who received an accumulation distribution from the trust for Colorado income taxes paid by the trust and which prohibited the trust from being entitled to a refund of the amount of such taxes paid.

Effective January 1, 1984. Adds 39-22-110(2)(e), (2)(f), 115(4.5). Amends 24-32-713(1); 39-22-103.5(2)(b); 115(1), (8); 203(1)(b); 507.5(9); 512(1)(a), (1)(b); 407. Repeals 39-22-110(3)(k); 115(4), 406. Repeals and re-enacts 39-22-115(5); 116(2). Recreates and re-enacts 39-22-116(1).

H.B. 1320 -- Portion concerning income tax. Sets the annual inflation factor for individual 1983 and 1984 income tax years at 100%. Sets the corporate income tax rate at 5% of net income for the 1983 and 1984 income tax years; thereby removing the graduated tax rates for such years. Provides for a return to the graduated tax rates for 1985 and subsequent years. See also H.B. 1595.

Effective March 22, 1983. Adds 39-22-103.5(2)(d)(V). Amends 39-22-301(1) to (1.5).

H.B. 1326 -- State financial summary - inclusion in state income tax instruction booklet. Requires the controller to prepare a graphic summary of statewide revenues and expenditures of the state to be included by the executive director of the department of revenue in the state income tax instruction booklet each year.

Effective May 31, 1983. Adds 24-35-102(5). Amends 24-30-207.

H.B. 1445 -- Unemployment compensation benefit overpayments - withholding of income tax refunds. Directs that, when a person is required to repay unemployment compensation benefits, the person owing such debt shall have any overpayment of state income tax withheld from his refund and credited to the unpaid debt. States that if a taxpayer has filed a joint return and owes unemployment compensation benefits, the executive director shall notify the taxpayer's spouse that the portion of the overpayment attributable to the spouse's income shall be refunded upon receipt of a request detailing the amount of such overpayment. Directs the division of employment and training in the department of labor and employment to notify the department of revenue of persons required to repay benefits, and directs the department of revenue to notify the division of persons whose overpayments of state income tax are credited to such unpaid debts. Permits the proration of the overpayment if there are other debts in addition to the unemployment compensation debt.

Effective June 15, 1983. Adds 8-81-101(4)(d). Amends 39-21-108(3).

H.B. 1588 -- Income tax - voluntary checkoff for the domestic abuse program. Clarifies that the procedure for voluntary income tax checkoff contributions for the benefit of the domestic abuse program applies to the 1983 income tax year.

Effective October 13, 1983. Amends 39-22-801(1).

H.B. 1595 -- Portion concerning income tax. Sets the annual inflation factor at 100% for the 1985 income tax year. For the 1984 and 1985 income tax years, suspends the 1/2% credit allowed against the individual, estate or trust income tax rates. For tax years commencing on or after January 1, 1984, repeals the provisions which allows net operating losses to be carried back to a previous year. Continues the suspension of the graduated corporate income tax rate reduction for the 1985 income tax year.

Restores the graduated corporate income tax rate reduction as follows:

Tax Reduction (%) From 5% By Tax Years

Net Income	1986	1987	1988
$ 0 - $ 25,000	2.5	3.0	3.5
$ 25,000 - $ 50,000	2.0	2.5	3.0
$ 50,000 - $ 75,000	1.0	1.5	2.0
$ 75,000 - $100,000	0.5	0.5	1.0
$100,000 and over	0.0	0.0	0.0

The tax reduction translates into graduated corporation income tax rates as follows:

Net Income	1986	1987	1988
$ 0 - $ 25,000	2.5	2.0	1.5
$ 25,000 - $ 50,000	3.0	2.5	2.0
$ 50,000 - $ 75,000	4.0	3.5	3.0
$ 75,000 - $100,000	4.5	4.5	4.0
$100,000 and over	5.0	5.0	5.0

Effective October 15, 1983. Amends 39-22-103.5(2)(d)(V); 104; 301(1), (1.3), (1.4), (1.5); 504(1). Repeals 39-22-504(2), (3), (5)(a); 506.

Lottery:

S.B. 399 -- State lottery division - power of director to contract. Removes the limitation on the director of the state lottery division which required that he enter into contracts for no longer than 6 months in duration.

Effective May 26, 1983. Amends 24-35-204(3)(i).

Motor Vehicle:

S.B. 71 -- Overweight vehicles - penalties. Decreases the penalties for minor violations of the prohibition against operating overweight vehicles on public highways. Increases the penalties for serious violation of such prohibition.

Effective July 1, 1983. Amends 42-4-1501(3)(a)(II).

S.B. 75 -- Financial responsibility law - proof of insurance in a civil actions. Requires the executive director of the department of revenue, upon request in any civil action where the existence of uninsured or underinsured insurance coverage or the amount of such insurance is an issue, to issue a certificate identifying a driver who has been involved in an accident and evidencing the existence and amount of automobile liability insurance. Provides for reimbursement to the executive director for this service and for inclusion of such amount in costs of the action. Provides that such certificate shall be an exception to the confidentiality of accident reports for this limited purpose.

Effective May 25, 1983. Amends 42-7-504; 42-4-1410.

S.B. 92 -- Statewide distributive data processing system for motor vehicle registrations and titles. Authorizes the establishment of a statewide distributive data processing system for use in processing motor vehicle registration and title documents. Establishes a financing mechanism for such system through a reallocation of the specific ownership tax and an increase in the reallocation of fees assessed upon an application for a certificate of title or other transfer of a motor vehicle.

Appropriates $1,209,648, out of the special purpose account in the highway users tax fund established by the act, to the department of revenue for implementation of the act.

Effective June 1, 1983. Adds 42-1-210.1. Amends 42-1-210; 42-3-106(24); 42-6-135(1), (2), (5); 136.

S.B. 162 -- Equipment - mirrors - tinted windows - windshield wipers. Requires every motor vehicle to be equipped with a mirror or mirrors constructed and located so as to reflect to the driver a free and unobstructed view of the highway for a distance of at least 200 feet to the rear of the vehicle. Requires that a vehicle have exterior mirrors if: Such vehicle has no rear window or rear side windows or has a rear window or the rear side windows treated with a material making such windows nontransparent, such vehicle is towing another vehicle or trailer, or such vehicle is carrying cargo which obstructs the rear view of the driver. Makes the failure to have such mirrors a class B traffic infraction. Prohibits the covering of the front and the driver's side windows of a vehicle with any material which has a mirrored appearance or which darkens a window so as to make a person inside of the vehicle not easily recognizable or identifiable. Authorizes the use of tinted windshields if the nontransparent material extends no more than 4 inches from the topmost portion of the windshield and does not affect the driver's vision or the vision of other drivers. Requires that the windshield on every motor vehicle be equipped with a wiper or similar device. Makes violations of such provisions a class B traffic infraction.

Effective January 1, 1984. Repeals and re-enacts 42-4-223; 224.

S.B. 229 -- Specific ownership taxes - allocation of the credit. Permits the credit allowed for specific ownership taxes paid on personal property to be applied by the owner-transferor of the property to any subsequent taxes paid by the owner during the registration period of the transferred personal property or to the transferee of such property. Requires, however, that when the transferee is a dealer in new or used vehicles such transferee must account to the owner-transferor for any assignment of the credit.

Effective July 1, 1983. Amends 42-3-106(27)(a).

S.B. 325 -- License plate holders access to records. Requires a person seeking to determine the identity of an owner of a motor vehicle by use of a license plate to provide the department of revenue with his name, address, and driver's license number or social security number. Authorizes the department of revenue to charge a $2 fee for such service. Exempts peace officers and employees of corporations which are gathering information concerning the automotive industry and which hold a contract with the department of revenue.

Effective July 1, 1983. Adds 42-3-114.5.

S.B. 330 -- Motor vehicle insurance - minimum coverage. Increases the minimum legal liability coverage required by the no fault motor vehicle insurance law and the "Motor Vehicle Financial Responsibility Act" for any one accident as follows: From $15,000 to $25,000 for bodily injury or death to any one person, from $30,000 to $50,000 for all persons, and from $5,000 to $15,000 for property damage.

Effective July 1, 1983. Amends 10-4-706(1)(a); 42-7-103(2), (14); 403(1)(a) to (1)(c); 413(1)(c).

S.B. 382 -- Unsafe vehicles - penalty for operation. Increases the penalty for the operation of an unsafe vehicle to $100. Reduces such fine to $5 if the owner repairs the unsafe condition or provides the court with evidence of the disposal or immobilization of the vehicle within 30 days after issuance of the summons. Reduces the fine to $5 for a nonowner-operator who proves that he was not the owner of the unsafe vehicle and that he has notified the owner of the unsafe condition.

Effective July 1, 1983. Adds 42-4-306.1. Amends 42-4-1501(3)(a)(I)(A); 1501(3)(a)(I.1)(A). Repeals 42-4-306.

S.B. 397 -- Special permits for motorcycles used in prearranged organized special events. Provides that, for the purposes of a prearranged organized special event and upon a showing that safety will be reasonably maintained, the state department of highways may grant a special permit exempting the operation of a motorcycle from requirements otherwise applicable.

Effective May 26, 1983. Amends 42-4-1301.

H.B. 1070 -- Child restraint systems - required. Requires use of child restraint systems for children under 4 years of age weighing under 40 pounds who are passengers in privately-owned noncommercial motor vehicles driven by resident drivers. Imposes a penalty of $25.00 for violations. Requires that such systems sold in Colorado meet applicable federal motor vehicle standards.

Effective January 1, 1984. Adds 42-4-235. Amends 42-4-1501(3)(a)(I)(A); 1501(3)(a)(I.1)(A).

H.B. 1089 -- Dealer licensing board - continuation. Continues the motor vehicle dealer licensing board to July 1, 1993, pursuant to provisions of the Sunset Law.

Effective March 15, 1983. Amends 12-6-124(1).

H.B. 1108 -- Driving a motor vehicle without a valid unexpired license - classification - penalty. Conforms the penalties for driving with no license and driving with an expired license for one year or less by classifying both offenses as misdemeanors with a $15 fine. Conforms the penalties for a second offense of driving with no license and driving with a license expired for more than one year.

Effective July 1, 1983. Adds 42-2-101(3.5). Amends 42-2-101(1), (3).

H.B. 1110 -- Driving under a denied, suspended, or revoked license in an emergency - penalty. Clarifies that the mandatory jail sentence for driving with a denied, suspended, or revoked license does not apply if a court finds that a defendant had to drive because of an emergency. Authorizes the court to impose a jail sentence and a fine in such circumstances and sets forth the maximum fine and jail sentence.

Effective April 18, 1983. Amends 42-2-130(1)(a), (1)(f).

H.B. 1121 -- Special license plates - former prisoners of war. Exempts one motor vehicle owned by each former prisoner of war from imposition of the annual specific ownership tax. Eliminates fees for special license plates for such vehicles of former prisoners of war. Requires the department of revenue to notify former prisoners of war of the availability of such free license plates.

Effective May 25, 1983. Adds 42-3-103(6); 112.5(8); 123(3)(d). Amends 42-3-112.5(1), (5).

H.B. 1124 -- Duties of drivers involved in accidents - penalty. Repeals a penalty provision which conflicted with another penalty provision, relating to the duties of drivers involved in accidents.

Effective March 15, 1983. Repeals 42-4-1403(3).

H.B. 1167 -- Proof of motor vehicle insurance coverage. Rewrites provisions on proof of mandatory motor vehicle insurance. Provides that testimony of the failure of an owner or operator to present immediate evidence of such insurance, when requested to do so by a peace officer, shall constitute prima facie evidence of a violation of the provisions which prohibit the operation of a motor vehicle without having mandatory motor vehicle insurance.

Effective July 1, 1983. Repeals and re-enacts 42-4-1213.

H.B. 1213 -- Used motor vehicle sales - mileage disclosure. Includes wholesalers within the definition of used motor vehicle dealers. Requires that affidavits from a private sale to a dealer bear a printed warning that it is a class 1 misdemeanor to knowingly give a false statement concerning mileage. In transactions between dealers, requires mileage affidavits from both the previous owner and the dealer. Increases the criminal penalty for odometer violations to a class 1 misdemeanor and makes such classification apply to all offenses concerning disclosures required in used motor vehicle sales. Increases the minimum civil penalty for intentional fraud in such sales from $1,500 to $3,000.

Effective July 1, 1983. Adds 42-6-202(2). Amends 42-6-201(9). Repeals and re-enacts 42-6-203; 207.

H.B. 1241 -- Automobile inspection and readjustment program - local enforcement - definition of "motor vehicle" - appropriation. Permits any municipality, city, county, or city and county within the automobile inspection and readjustment program area to adopt ordinances or resolutions pertaining to the enforcement of such program and to enforce such ordinances or resolutions through the issuance of penalty assessment notices.

Expands the definition of "motor vehicle", as applicable to emissions inspections, to include any motor vehicle having a personal property classification of A, B, or C, and having an empty weight of 10,000 pounds or less, as specified on its vehicle registration.

Appropriates $12,181 out of any moneys in the AIR account the highway users tax fund not otherwise appropriated to the department of revenue for implementation of the act.

Effective January 1, 1984. Adds 42-4-108(4). Amends 42-4-307(6).

H.B. 1249 -- Cost of single-trip permits for trucks. Increases the fees for single-trip permits for trucks operating over Colorado highways.

Effective July 1, 1983. Amends 42-3-123(16), (17).

H.B. 1287 -- Traffic offenses - alcohol- or drug-related. Makes numerous changes in the law, including the following:

Establishes a new offense of driving with excessive alcohol content of 0.15 or more grams of alcohol as shown by chemical testing (known as the "per se" offense); limits the evidence which may be introduced by the defense; provides the same penalties and point assessment as for driving while under the influence (DUI).

Replaces the implied consent law with express consent, with the limitation that no one may be physically restrained for testing purposes; delineates the tests for drug content; provides that the refusal to take a test may be admissible into evidence at a subsequent trial.

Establishes a new offense of driving while impaired by a controlled substance or drug; provides the same penalties and point assessment as for driving while impaired by alcohol.

Requires the automatic suspension of the driver's license of a person convicted of DUI or the "per se" offense, and that the court take possession of such license immediately upon conviction; provides for a hearing on the suspension if one is requested.

Provides for an automatic, minimum one-year revocation of the driver's license of a person who refuses to take a chemical test or who drives with an excessive alcoholic content as shown by chemical testing; authorizes revocation for the "per se" offense solely on the basis of the results of chemical testing with no dependence on ultimate conviction of the offense; authorizes the arresting officer to give notice of revocation and to take possession of the arrestee's license; establishes hearing procedures if a hearing is requested; requires that a revocation for refusal to take the chemical test run consecutively with any suspension or revocation resulting from a conviction on charges arising out of the same incident; prohibits the issuance of a probationary license.

Establishes a time limitation for collateral attacks of convictions of alcohol- or drug-related traffic offenses.

Designates the persons who may draw blood samples in vehicular homicide and vehicular assault cases when alcohol is involved; limits the civil liability of such persons.

Adds the "per se" offense as a compensable crime under the "Crime Victim Compensation Act".

Effective July 1, 1983. Adds 42-4-1202(1.5); 1202(1)(d); 1202(8); 1501.5; 42-2-123(8.5); 122.1; 123.3; 18-3-106(4); 205(4). amends 42-4-1202(3.7) to (4)(b), (4)(e), (4)(g)(I), (5)(a), (5)(c), (5)(d), (6), (7); 1202.1; 1504(1)(c), (3); 1510(4)(a)(II); 42-2-118(2); 122(1)(g), (1)(i); 123(1)(a), (1)(d), (6)(b), (8), (11), (13)(a), (13)(b); 124(1); 130(1)(a), (1)(f); 202(2)(a)(I); 24-4.1-102(4). Repeals and re-enacts 42-2-123(5)(b). Repeals 42-4-1202(4)(d), (5)(h).

H.B. 1357 -- Commercial driving schools - Exclusion of private occupational schools. Exempts private occupational schools offering programs approved by the state board for community colleges and occupational education from the definition of "commercial driving schools".

Effective May 4, 1983. Amends 12-15-101(3).

H.B. 1370 -- Minor traffic offenses - penalties - procedures. Permits the clerk of the county court to accept admissions of liability and fines for traffic infractions. Permits county judges who are not attorneys to act as traffic referees. Amends the penalty section for traffic offenses to: Eliminate conflicting or confusing language; add to the penalty assessment schedule all traffic infractions in order to activate the penalty assessment notice procedures; and require traffic infraction violators to pay a docket fee with their penalty if they pay before their appearance time but not within the prescribed 10 days. Makes numerous changes in the amount of the penalty to be assessed and makes such assessments effective July 1, 1984.

Provides that the mail-in penalty assessment notice procedures shall not be available to violators of "no driver's license in possession" (42-2-113), "misuse of restricted license" (42-2-114), "fraudulent or intentional misuse of driver's license" (42-2-128), "no registration" (42-3-102(1) and (4)(a)), "attachment of license plates" (42-3-113), and "expired plates or temporary permit" (42-13-114(1) and (3)) provisions.

Amends provisions concerning traffic infraction hearings to clarify that when a crime and a traffic infraction are charged in the same complaint, any court, including a district court, having jurisdiction may hear the issue. Clarifies language relating to notice to appear for infractions.

Requires any person who fails to pay a penalty assessment to appear at a hearing on the date and time specified on the citation. States that failure to appear at a hearing will result in a judgment being entered against the violator. Upon entering of a judgment against a violator, requires the violator to be assessed an appropriate penalty, a docket fee of $8, and other costs.

Effective July 1, 1983. Adds 42-2-128(2); 42-3-113(3); 42-4-108(5). Amends 13-6-212(2)(f), 501(3); 42-2-113; 114(4); 134; 123(5)(r); 42-3-102(1), (4)(a); 114(1)(a), (3)(a); 131; 42-4-401; 402(6); 1501(1), (2)(a)(I), (3)(a)(I)(A); 1501(3)(a)(I.1)(A); 1501(3)(b), (4)(b), IP (4)(c)(I), (5); 1505.3(1); 1505.5(1), (4), (7); 1505.7(1) to (3). Repeals and re-enacts 42-4-1505.7(4).

H.B. 1390 -- Traffic hazard lights - use. Permits the use of flashing vehicular traffic hazard lights while a vehicle is being operated at a speed of 25 mph or less.

Effective June 15, 1983. Amends 42-4-213(7).

H.B. 1407 -- Motor vehicles - height, width, and length limitations - wheel and axle loads. Increases the maximum permitted width of any vehicle from 96 to 102 inches. Exempts truck, tractor-semitrailer combinations from the overall length limitations when the semitrailer is 48 feet or less in length and truck tractor-semitrailer-trailer combinations when both the semitrailer and the trailer are 28 feet or less in length. Establishes a tandem axle load limit of 36,000 pounds for highways in the interstate system and 40,000 pounds for highways not in the interstate system. Defines single axle and tandem axle.

Effective April 28, 1983. Adds 42-4-406(2)(c). Amends 42-4-402(1), (2); 404(4); 406 IP (2), (2)(b)(I), (3).

Sales and Use:

S.B. 19 -- Lease purchase agreements - tax exemption. Authorizes counties to enter into lease purchase agreements for the financing of equipment used for county government purposes. Exempts such equipment from taxation.

Effective May 25, 1983. Amends 30-11-104.1(1); 104.2(2).

H.B. 1320 -- Portion concerning sales and use tax. Increases the state sales and use taxes to 3.5% for the period May 1, 1983 through February 29, 1984. See also H.B. 1595.

Effective March 22, 1983. Amends 39-26-106(1); 202.

H.B. 1381 -- Regional transportation district - removal of sales tax on food and fuel for residential use - increase in general sales tax. Removes the authority of the regional transportation district to tax the sale of food and fuel for residential use. Increases the regional transportation district's general sales tax rate from .5% to .6% in order to compensate for the sales tax changes.

Effective May 1, 1983. Amends 29-2-105(1)(d); 32-9-119(2)(a).

H.B. 1476 -- Colorado tourism board - establishment - funding by special sales tax. Creates a Colorado tourism board for the purpose of promoting tourism and travel in Colorado, including the operation of visitors' centers and the planning, advertising, promotion, assistance and development of tourism and travel industries in Colorado. Makes funds available for the purposes of the board by imposing a one-tenth of one percent sales tax on certain tourist-related activities and transactions. Exempts such tax from the statutory limitations on maximum sales tax levies.

Repeals provisions on the duties of the division of commerce and development with regard to tourism. Repeals the act, effective July 1, 1988.

Effective April 28, 1983. Adds 24-32 (entire part 13); 39-26.1 (entire article); 29-2-108(3). Repeals 24-32-303(2)(e), (2)(f); 310.

H.B. 1484 -- Secondhand property - regulation. Regulates the sale and trade of secondhand property. Requires a record of each item sold or traded by a secondhand dealer which exceeds $30 in value. Defines secondhand dealers to mean persons whose principal business is selling secondhand property and to include persons selling at flea markets or nonpermanent locations; specifies persons who are not within the definition. Requires that such records be available for inspection by peace officers, be delivered to the local law enforcement agency, and be retained by dealers for one year. Sets forth criminal sanctions. Requires flea market operators to notify sellers of such regulations, to make a record of sellers, to obtain a sales tax license applicable to all sales at the flea market, and to collect and remit such sales tax. Requires secondhand dealers, except those operating at flea markets, to obtain a sales tax license.

Effective July 1, 1983. Adds 18-13-114 to 118; 30-15-401(1)(j).

H.B. 1595 -- Portion concerning sales and use tax. Extends the termination date of the 1/2% increase in sales and use taxes from February 29, 1984 to June 30, 1984.

Effective October 13, 1983. Amends 39-26-106(1)(b); 202(2).

Severance:

H.B. 1048 -- Severance taxes - filing requirements - penalties. Authorizes the department of revenue to grant extensions of time for filing and paying severance taxes. Imposes penalties, including interest, for failure to file and pay on time. In cases where no return is filed, permits the director to estimate the taxes due and send the estimate to the taxpayer, which taxes become due unless the taxpayer files a correct report and pays the amount due within 10 days after receiving the estimate.

Effective May 20, 1983. Adds 39-29-115. Amends 39-29-112(1).

H.B. 1179 -- Severance tax credit for prior payment of impact assistance - continuation of additional percentage credit. Makes permanent the provision allowing an additional percentage credit against severance taxes based upon the amount of unused approved contributions. Clarifies other language and specifies that approved contributions are also permitted against oil shale severance tax liability. Applies to tax years commencing on or after January 1, 1983.

Effective May 20, 1983. Amends 39-29-107.5(1)(c),(2)(a)(I), (4).

Miscellaneous:

S.B. 102 -- Trade name registration. Requires, effective July 1, 1985, every sole proprietorship, partnership, corporation, or other business organization doing business in Colorado under any name other than the personal name of the owners or the true corporate name to register such trade name with the department of revenue annually. Permits the department to charge a fee for the registration and renewal thereof, and creates a fund into which fees shall be deposited. Requires the department to make records of trade names available to the public. Provides a civil penalty for failure to register. Deletes a provision on the filing of trade names with county clerk and recorders. Requires county clerk and recorders to maintain records of trade names supplied by the department.

Effective July 1, 1985. Adds 24-35 (entire part 3); 30-10-420. Amends 7-71-101 IP (2), (5), (7); 102(1). Repeals 7-71-101(1); 102(2).

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

24-35-101 *Functions of department of revenue.* (1) there is hereby created the department of revenue, the functions of which are the collection of taxes levied and license fees imposed.

TOTAL COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1950-1983

Fiscal Year	Collections	Administration	Cost as Percent of Collections
1983	$2,171,210,764	$36,450,113 1/	1.68
1982	$2,105,334,789	$34,108,900 1/	1.62
1981	$1,828,648,990	$31,519,225 1/	1.72
1980	$1,784,397,422	$28,626,742 1/	1.60
1979	$1,638,174,767	$26,032,899 1/	1.59
1978	$1,411,263,900	$23,960,846 1/	1.70
1977	$1,224,978,639	$23,614,713	1.93
1976	$1,090,868,629	$21,649,615	1.98
1975	$ 958,351,779	$20,482,654	2.14
1974	$ 854,391,541	$18,118,832	2.12
1973	$ 737,573,301	$14,960,980	2.03
1972	$ 652,525,833	$13,742,165	2.11
1971	$ 559,220,247	$12,641,268	2.26
1970	$ 504,987,630	$10,979,785	2.17
1969	$ 438,133,000	$ 9,782,513	2.23
1968	$ 388,073,705	$ 8,488,615	2.19
1967	$ 361,608,819	$ 7,568,569	2.09
1966	$ 341,131,698	$ 7,042,097	2.06
1965	$ 275,029,851	$ 6,634,689	2.41
1964	$ 256,418,095	$ 6,941,906	2.71
1963	$ 239,711,673	$ 6,845,695	2.86
1962	$ 235,636,762	$ 6,281,795	2.67
1961	$ 214,163,195	$ 5,803,916	2.71
1960	$ 185,723,899	$ 4,921,027	2.65
1959	$ 170,843,917	$ 4,177,351	2.44
1958	$ 154,632,934	$ 3,810,035	2.46
1957	$ 142,819,603	$ 3,422,163	2.40
1956	$ 135,025,686	$ 3,034,445	2.24
1955	$ 122,387,571	$ 2,774,717	2.26
1954	$ 107,284,438	$ 2,332,227	2.17
1953	$ 103,692,083	$ 2,017,181	1.95
1952	$ 99,338,309	$ 1,815,794	1.83
1951	$ 94,338,110	$ 1,678,758	1.78
1950	$ 84,845,575	$ 1,559,930	1.83

1/ Excludes county clerk fees. Prior to 1978, these fees were part of the Department of Revenue cost of administration.

COLLECTIONS BY SOURCE

Source	Fiscal Years Ended June 30 1982	Fiscal Years Ended June 30 1983	Percent of 1983 Total Collections	Percentage Change In Collections
TAXES				
Property:				
Motor Vehicle Specific Ownership "A"	$ 4,968,102.40	$ 5,106,269.59	0.24	+ 2.78
Sales, Use, Excise & Gross Receipts:				
Alcoholic Beverage	$ 25,341,731.98	$ 24,542,700.96		
Cigarette Tax	37,405,495.55	36,944,612.75		
General Sales	541,239,662.80	556,707,207.39		
Gasohol	866,903.80	1,288,497.13		
Motor Fuel	123,802,157.63	127,970,629.06		
Special Fuel	16,852,915.78	16,692,414.93		
Use Tax	73,340,358.48	67,922,919.39		
Litter Assessment	4,812.70	681.32		
Tourism Promotion	.00	2,520.36		
Subtotal	$ 818,854,038.72	$ 832,072,183.29	38.32	+ 1.61
Income Tax:				
Estimated	$ 157,265,860.78	$ 153,858,926.76		
Cash	80,617,345.16	100,248,633.00		
Withholding	747,157,737.49	788,657,329.12		
Subtotal	$ 985,040,943.43	$1,042,764,888.88	48.03	+ 5.86
Inheritance, Gift, and Estate Taxes:				
Inheritance Tax	$ 2,399,375.83	$ 841,697.34		
Inheritance Filing Fee	225,342.17	277,367.85		
Gift Tax	215,417.61	43,841.08		
Estate Tax	11,177,129.34	8,733,303.02		
Subtotal	$ 14,017,264.95	$ 9,896,209.29	0.46	-29.40
Severance Taxes:				
Estimated Tax and Withholding	$ 50,844,911.32	$ 35,099,275.72	1.62	-30.97
LICENSES, PERMITS AND FEES:				
Motor Vehicle:				
Gross Ton Mile Tax	$ 24,768,658.40	$ 24,167,603.41		
Motor Vehicle Licenses	26,772,941.44	26,826,324.20		
Safety Inspections	208.75	60.50		
Emissions	1,471,363.85	2,507,576.01		
Title Fees	527,831.67	535,885.70		
Depot Tags	958.75	.00		
Subtotal	$ 53,541,962.86	$ 54,037,449.82	2.49	+ 0.92
Motor Vehicle Operators:				
Operators and Chauffeurs Licenses	$ 4,986,743.28	$ 2,920,678.65	0.13	-41.43

COLLECTIONS BY SOURCE
(continued)

Source	Percent of Fiscal Years Ended June 30 1982	1983	Percent Of 1983 Total Collections	Percentage Change In Collections
Regulatory and Business				
Alcohol Licenses	$ 2.50	$ .00		
Bedding Inspection Fees	34,572.16	27,344.96		
Boiler Inspection Fees	306,753.14	301,896.68		
Cigarette Licenses	627.50	892.50		
Commercial Driving Instructor Licenses	395.00	550.00		
Commercial Driving School Licenses	685.00	850.00		
Fluid Milk Sanitation Licenses	250.00	260.00		
Hospital and Nursing Home Licenses	12,645.00	13,640.00		
Liquor Licenses	428,057.51	461,545.62		
Liquor Licenses - 85% City	1,399,108.71	1,388,406.34		
Liquor Licenses - 85% County	382,560.55	386,685.61		
Motor Vehicle Dealers and Salesman Licenses	834,919.70	707,992.22		
Motor Vehicle Manufacturers Licenses	90,780.00	65,570.00		
Oil and Gas Conservation Levy	512,866.94	775,684.91		
Overwide Trailer Permits	10.30	1.50		
Pet Shop and Kennel Licenses	4,696.65	4,740.00		
Plumber Inspection Fees	10,419.38	(90.26)		
Produce Licenses	104,647.34	138,610.00		
Psittacine Bird License Fees	2,175.00	2,460.00		
Public Utilities Motor Carrier Fees	80,365.86	158,025.70		
PUC Utility Supervision	2,301,222.88	2,178,862.11		
Restaurant License and Inspection Fees	207,830.20	215,750.50		
Special Fuel Distributors License	1,130.00	1,045.00		
Special Fuel Permits	136,769.50	126,408.30		
Store Licenses	690,584.87	759,202.75		
Subtotal	$ 7,544,075.69	$ 7,716,334.44	0.36	+ 2.28
OTHER RECEIPTS:				
Regional Transportation District Sales Tax	$ 60,786,774.51	$ 64,857,539.81		
City Sales Tax	58,307,737.29	63,744,254.15		
County Sales Tax	40,808,437.88	47,376,344.56		
Motor Vehicle Financial Responsibility	112,454.06	55,946.17		
Motor Vehicle Penalty Assessments	2,951,968.08	2,622,749.41		
Order of Reinstatement	554,729.20	511,548.15		
Revenue Department Services	1,671,876.89	1,788,661.55		
Sales of Equipment, Books	9,134.62	12,541.75		
Other Miscellaneous Receipts	333,634.27	627,888.75		
Subtotal	$ 165,536,746.80	$ 181,597,474.30	8.36	+ 9.70
GRAND TOTAL OF GROSS COLLECTIONS	$2,105,334,789.45	$2,171,210,763.98	100.00	+ 3.13

REFUNDS AND NET COLLECTIONS BY SOURCE

Fiscal Year Ended June 30, 1983

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership 'A'	$ 5,106,269.59	$ 5,406,192.47 1/	$ (299,922.88)
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	$ 24,542,700.96	$ 839.45	$ 24,541,861.51
Cigarette Tax	36,944,612.75	18,073,151.30 2/	18,871,461.45
General Sales	556,707,207.39	1,631,230.63	555,075,976.76
Gasohol	1,288,497.13	.00	1,288,497.13
Motor Fuel	127,970,629.06	2,856,375.25	125,114,253.81
Special Fuel	16,692,414.93	105,563.72	16,586,851.21
Use Tax	67,922,919.39	431,334.06	67,491,585.33
Litter Assessment	681.32	1,010.31	(328.99)
Tourism Promotion	2,520.36	.00	2,520.36
Subtotal	$ 832,072,183.29	$ 23,099,504.72	$ 808,972,678.57
Income Tax:	$1,042,764,888.88	$331,812,060.10	$ 710,952,828.78
Inheritance, Gift and Estate Taxes:	$ 9,896,209.29	$ 778,246.52	$ 9,117,962.77
Severance Taxes:	$ 35,099,275.72	$ 8,819,334.58	$ 26,279,941.14
Licenses, Permits and Fees:			
Motor Vehicle			
Gross Ton Mile	$ 24,167,603.41	$ 419,261.35	$ 23,748,342.06
Vehicle Licenses	26,826,324.20	1,114.02	26,825,210.18
Emissions and Safety Inspections	2,507,636.51	448.10	2,507,188.41
All Other	535,885.70	.00	535,885.70
Subtotal	$ 54,037,449.82	$ 420,823.47	$ 53,616,626.35
Motor Vehicle Operators:	$ 2,920,678.65	$ 140.00	$ 2,920,538.65
Regulatory and Business:	$ 7,716,334.44	$ 12,645.07	$ 7,703,689.37
Other Receipts:			
Regional Transportation District Sales Tax	$ 64,857,539.81	$64,324,623.46 1/	$ 532,916.35
City Sales Taxes	63,744,254.15	63,236,826.60 1/	507,427.55
County Sales Taxes	47,376,344.56	47,490,121.21 1/	(113,776.65)
All Other	5,619,335.78	286,323.25	5,333,012.53
Subtotal	$ 181,597,474.30	$175,337,894.52	$ 6,259,579.78
TOTAL	$2,171,210,763.98	$545,686,841.45	$1,625,523,922.53

1/ Reflects amounts apportioned during the fiscal year to cities, counties and the Regional Transportation District as applicable.

2/ Includes $17,757,663.98 distributed to cities and counties.

GROSS COLLECTIONS AND COST OF ADMINISTRATION BY FUND AND BY TAX SOURCE

Fiscal Year Ended June 30, 1983

Tax Source [1]	Gross Collections	Cost of Administration	Cost of Percent of Collections
General Fund:			
Alcoholic Beverages [2]	$ 26,779,338.53	$ 797,568.74	2.98
Sales, Use and Cigarette [3]	662,337,355.14	6,502,507.13	.98
Income Tax	1,042,764,888.88	8,455,847.34	.81
Inheritance, Gift and Estate Taxes [2]	9,896,209.29	230,014.94	2.32
Regulatory and Business Licenses, Permits and Fees	3,734,826.97	131,271.49	3.51
Other Receipts	385,216.82	32,185.61	8.36
Total General Fund	$1,745,897,835.63	$16,149,395.25	.92
Highway Users Fund:			
Mileage and Fuel Taxes [4]	$ 170,376,410.39	$ 1,303,921.72	.77
Motor Vehicle Registrations and Titles [5]	32,661,685.00	3,560,874.08	10.90
Operators Licenses and Control [6]	3,510,122.95	8,141,238.44	231.94
All Other Motor Vehicle [7]	4,406,094.04	2,637,921.72	59.87
Ports of Entry [8]		2,677,784.82	-
Total Highway Users Fund	$ 210,954,312.38	$18,321,740.78	8.69
Other Collections:			
Special Funds [9]	$ 3,281,201.73	$ 1,870,248.94	57.00
Severance Taxes [10]	35,099,275.72	108,728.33	.31
City, County and Regional Transportation District Sales Taxes [11]	175,978,138.52		-
Total Other Collections	$ 214,358,615.97	$ 1,978,977.27	.92
Grand Total	$2,171,210,763.98	$36,450,113.30	1.68

[1] Taxes listed include related license fees, etc.

[2] Does not reflect cash flow through Old Age Pension Fund.

[3] Does not reflect cash flow through Old Age Pension Fund nor transfer to Highway Users Tax Fund.

[4] Includes gross ton mile, gasoline and special fuel taxes.

[5] Includes vehicle registrations and licenses, specific ownership 'A' tax and titles.

[6] Includes drivers' licenses, driving instructors and school licenses, driver improvement, accident records, financial responsibility, driver hearings and motor vehicle enforcement.

[7] Includes master files, penalty assessments and miscellaneous collections

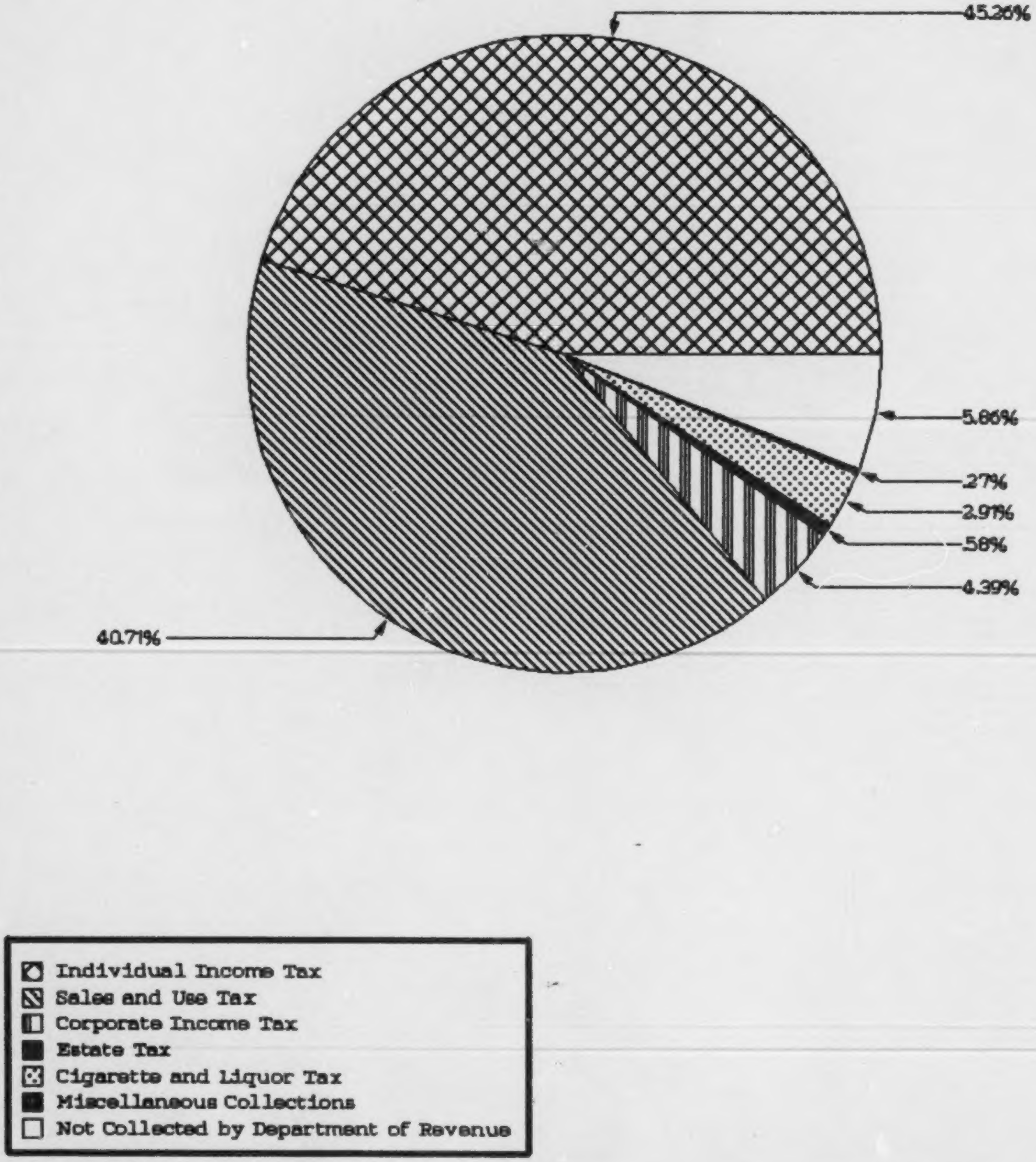
[8] Collections at Ports of Entry are included in mileage and fuel tax amounts.

[9] Includes motor vehicle emissions and inspection, motor vehicle dealers administration, traffic safety and vehicle licenses. Also includes expenditures from the General Fund.

[10] Administrative costs are General Fund expenditures.

[11] Administrative costs are included in General Fund - Sales, use and cigarette costs.

FY 83 NET GENERAL FUND REVENUE ADMINISTERED BY REVENUE DEPT.



ADMINISTRATIVE EXPENDITURES BY PURPOSE

Fiscal Year Ended June 30, 1983

Personal Services	$27,381,337
Operating	9,915,664
Total	$37,297,001
Capital Outlay	1,153,112
TOTAL ADMINISTRATIVE EXPENSES	$38,450,113 1/

1/ Includes federal funds in the amount of $44,436.

NUMBER OF AUDITS, ASSESSMENTS AND REFUNDS

Fiscal Year Ended June 30, 1983

Tax Section	Number of Annual Audits 1/	Assessments	Refunds	Net
Field Audits 2/	17,982 3/	$36,101,510	$ 3,182,644	$ 32,918,866
Office Audits	5,091 3/	4,539,688	3,925	4,535,763
Taxpayer Service:				
Withholding Tax	165	1,521,747	13,078	1,508,669
Income Tax	30,969	889,240	23,162,873	(22,273,633)
Sales, Use and Cigarette Tax	2,965	38,798	2,823,934	(2,785,136)
Mileage & Fuel Tax	1,908	171,509	261,542 4/	(90,033)
Severance Tax	59	37,939	37,277	662
GRAND TOTALS	59,139	$43,300,431	$29,485,273	$ 13,815,158

1/ For statistical purposes, audits of taxpayers' records for varying periods of time are annualized. Income tax: 1 return = 1 annual audit; all others: 12 monthly or 4 quarterly returns = 1 annual audit.

2/ Corporate audits and general audits merged as of July 1, 1977 to form Field Audits. Figures shown are the combined figures of these former two sections.

3/ Includes audits of income, sales, use, ton mile, motor and special fuel, withholding, local sales, and other miscellaneous taxes and fees.

4/ Does not include refunds for off-highway use totaling $2,458,817 or bond refunds totaling $121,058.

ALCOHOLIC BEVERAGE

12-46-110 *Fees and taxes - allocation.* All state license fees and taxes provided for by this article shall be paid to the state licensing authority.

STATE OF COLORADO
DEPARTMENT OF REVENUE

MONTHLY REPORT OF EXCISE TAX FOR MALT, VINOUS AND SPIRITUOUS LIQUOR, AND 3.2% BEER

DO NOT WRITE IN THIS SPACE

SEND TO:

DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80261

INSTRUCTIONS

FILL OUT FORM DRL 1511 "MONTHLY SUMMARY OF TAXABLE TRANSACTIONS." THEN TAKE THE TOTALS FROM THAT FORM AND ENTER THEM ONTO THIS FORM IN SPACES BELOW. ON LINE 5, ENTER TOTAL AMOUNT DUE WITH THIS REPORT.

RETURN THIS COPY

USE ACCOUNT NUMBER FOR ALL REFERENCE	LIABILITY INFORMATION					PERIOD COVERED		DUE DATE		
	COUNTY	CITY	INDUST.	TYPE	LIABILITY DATE	MO.	YR.	MO.	DAY	YR.

1. SPIRITUOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511)				(69-1)
A.	TOTAL LITERS @ .6026	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
2..VINOUS LIQUOR (ENTER TOTALS FROM FORM DRL 1511)				(70-1)
A.	TOTAL LITERS @ .0733	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
3. 3.2% BEER (ENTER TOTALS FROM FORM DRL 1511)				(42-1)
A.	TOTAL GALLONS @ 8¢	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
4. MALT LIQUOR (ENTER TOTALS FROM FORM DRL 1511)				(56-1)
A.	TOTAL GALLONS @ 8¢	(7)	$	
B.	PENALTY 10%	(1)	$	
C.	INTEREST 1%	(11)	$	
D.	SUB-TOTAL		$	
E.	LESS: TAX CREDITS	(2)	$	
F.	NET TAX DUE	(8-18)	$	
5. TOTAL AMOUNT REMITTED WITH THIS REPORT (TOTAL ALL "F" LINES) ⟶			$	

MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE STATEMENTS MADE HEREIN, AND ON SUPPORTING DOCUMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

NAME OF BUSINESS SIGNATURE OF AGENT OR OFFICER TITLE DATE

BEER, WINE AND SPIRITUOUS LIQUOR TAX RATES

Tax rates effective July 1, 1981:

Beer	8¢ per gallon
Wine	7.33¢ per liter
Spirituous Liquors	60.26¢ per liter

COMPARISON OF RECEIPTS AND REFUNDS

Fiscal Years Ended June 30, 1981 - 1983

Gross Receipts:	1981	1982	1983
License Fees	$ 315,605.00	$ 370,205.00	$ 390,495.00
3.2% Beer Tax	1,201,185.34	1,239,326.61	1,200,248.53
Repeal Beer Tax	5,315,174.13	5,786,494.42	5,576,880.35
Wine	2,054,645.88	2,288,703.23	2,356,358.95
Spirituous Liquors Tax	15,447,147.37	16,004,297.29	15,361,303.59
85% Liquor Licenses from Local Government	1,572,372.90	1,761,247.76	1,724,447.20
Total Receipts	$25,906,130.62	$27,450,274.31	$26,609,733.62
Less Refunds:			
Licenses	$ 5,822.75	$ 4,300.00	$ 7,331.25
3.2% Beer Tax	.00	.00	710.00
Total Refunds	$ 5,822.75	$ 4,300.00	$ 8,041.25
NET RECEIPTS	$25,900,307.87	$27,445,974.31	$26,601,692.37
Summary of Net Receipts:			
Receipts from Taxes	$24,018,152.72	$25,318,821.55	$24,494,791.42
Receipts from License Fees and Miscellaneous Income	1,882,155.15	2,127,152.76	2,106,900.95
TOTAL	$25,900,307.87	$27,445,974.31	$26,601,692.37

LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1983

RECEIPTS FROM LICENSE FEES			
3.2% Retail Beer		$ 55,975.00	
3.2% Wholesale Beer		6,200.00	
3.2% Beer Manufacturer		300.00	
3.2% Beer, Special Events		3,570.00	
Liquor Store Retail		64,150.00	
Drug Store Retail		4,550.00	
Hotel and Restaurant - Beer and Wine		5,625.00	
Hotel and Restaurant - Beer, Wine & Spirituous		53,475.00	
Club License - Malt, Vinous & Spirituous		5,975.00	
Dining Car		1,075.00	
Brewery (Beer)		500.00	
Winery		250.00	
Distillery		.00	
Wholesale Liquor		47,500.00	
Wholesale Repeal Beer		44,750.00	
Importer		43,575.00	
Beer, Wine, Liquor, Special Events		17,325.00	
Tavern License		35,250.00	
Performing Arts		325.00	
Racetrack		125.00	
85% Liquor Licenses from Local Government		1,724,447.20	
		$ 2,114,942.20	
Less Adjustments: Liquor, Wine and Spirits Licenses		7,331.25	
Less Adjustments: Beer Licenses		710.00	
Total			$ 2,106,900.95
RECEIPTS FROM EXCISE TAX			
3.2% Beer Tax	$ 1,200,248.53		
Less Refunds	.00	$ 1,200,248.53	
Intoxicating Liquor Tax		23,294,542.89	
Total			$24,494,791.42
TOTAL RECEIPTS			$26,601,692.37

TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS

Fiscal Years Ended June 30, 1972 - 1983

Year	Beer	Wine	Spirituous Liquors
1983	85,186,652	8,493,205	6,734,930
1982	87,822,763	8,249,348	7,016,840
1981	81,454,492	8,132,712	7,151,459
1980	77,806,291	7,963,572	7,071,349
1979	77,163,455	7,992,055	7,444,929
1978	70,425,277	6,751,745	6,746,759
1977	66,868,827	5,667,922	5,847,503
1976	63,318,591	5,885,129	6,511,700
1975	62,348,411	5,161,715	6,026,457
1974	57,152,047	5,061,468	5,765,056
1973	51,866,492	4,817,222	5,606,520
1972	43,480,336	4,036,111	5,351,590

LIQUOR LICENSES IN FORCE

TYPE ISSUED	FISCAL YEAR 1983
Hotel and Restaurant	2,166
Tavern	1,449
Retail Drug Stores	95
Retail Liquor Stores	1,319
Retail Beer and Wine	239
Retail Clubs	248
Retail Arts	12
Retail Race Tracks	6
Retail Public Transportation	18
Beer, Wine, Spirituous, Special Events	780
3.2% Beer Special Events	494
Importers	185
Retail 3.2% Beer	2,300
Beer Manufacturer's License	5
Wineries	1
Wholesale Liquor	38
Wholesale Repeal Beer	95
Wholesale 3.2% Beer	62
Ethyl Alcohol	0
Gambling Permits	449
TOTAL LICENSES	9,961

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

County	Calendar Year 1978	1979	1980	1981	1982
Adams	356	375	370	436	438
Alamosa	38	40	45	30	53
Arapahoe	368	397	432	504	518
Archuleta	25	33	33	23	37
Baca	12	12	11	9	11
Bent	14	17	17	11	16
Boulder	284	297	304	354	367
Chaffee	61	72	79	46	75
Cheyenne	8	9	10	9	11
Clear Creek	53	59	56	47	66
Conejos	26	28	29	25	31
Costilla	18	21	21	16	24
Crowley	7	6	13	5	11
Custer	9	11	10	7	10
Delta	46	48	51	58	64
Denver	1,005	1,000	1,065	1,133	1,102
Dolores	12	11	11	9	8
Douglas	46	53	45	43	67
Eagle	113	109	127	124	148
Elbert	10	9	10	8	15
El Paso	498	545	587	610	612
Fremont	93	95	106	104	104
Garfield	91	92	103	86	124
Gilpin	22	20	20	22	26
Grand	98	93	100	83	115
Gunnison	63	72	90	67	93
Hinsdale	11	14	14	11	11
Huerfano	34	41	42	51	49
Jackson	22	21	20	12	21
Jefferson	462	485	493	587	593
Kiowa	4	4	4	3	7
Kit Carson	28	31	29	16	27
Lake	39	40	41	28	44
La Plata	112	122	120	106	136
Larimer	292	305	358	383	379
Las Animas	85	78	90	94	91
Lincoln	21	21	23	10	21
Logan	47	49	49	55	52
Mesa	151	158	187	213	219
Mineral	9	12	14	14	15
Moffat	39	39	41	35	48
Montezuma	47	51	53	37	56
Montrose	72	71	73	47	83
Morgan	66	68	75	73	76
Otero	68	62	69	71	70
Ouray	16	20	19	15	22
Park	37	41	43	29	46
Phillips	14	11	10	10	16
Pitkin	111	109	113	119	131
Prowers	38	43	43	51	49
Pueblo	344	358	354	390	383
Rio Blanco	25	27	27	20	30
Rio Grande	36	34	38	27	45
Routt	76	77	88	67	95
Saguache	27	25	29	20	32
San Juan	16	14	14	13	15
San Miguel	30	31	36	27	33
Sedgwick	15	15	13	10	15
Summit	106	108	113	123	155
Teller	50	52	55	42	53
Washington	10	14	16	12	21
Weld	243	251	260	312	305
Yuma	32	32	30	36	33
STATE TOTALS	6,211 1/	6,458 2/	6,845 3/	7,038 4/	7,623 5/

1/ In addition to this figure, 526 Special Event Liquor Licenses and 496 Special Event 3.2% Beer Licenses were issued in 1978.
2/ In addition to this figure, 580 Special Event Liquor Licenses and 410 Special Event 3.2% Beer Licenses were issued in 1979.
3/ In addition to this figure, 647 Special Event Liquor Licenses and 367 Special Event 3.2% Beer Licenses were issued in 1980.
4/ In addition to this figure, 654 Special Event Liquor Licenses and 471 Special Event 3.2% Beer Licenses were issued in 1981.
5/ In addition to this figure, 724 Special Event Liquor Licenses and 530 Special Event 3.2% Beer Licenses were issued in 1982.

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1981 - 1983

ACTIONS	1981	1982	1983
State Administrative Hearings	60	46	36
State Revocations	2	3	1
State Suspensions	0	0	13
State Denials	4	6	2
Court Cases	197	55	44
Local Hearings	0	78	44
TOTAL	263	188	140

ACTIVITIES OF FIELD MEN

Fiscal Years Ended June 30, 1981 - 1983

DESCRIPTION	1981	1982	1983
Investigation	12,951	9,117	12,649
Inspections	6,490	732	889
Court Trials	197	55	44
Information Contacts	20,406	17,586	17,809
Violation Reports	1,398	80	80
Summons-Arrests	328	46	49
Compliants	1,391	505	250
Training Sessions Held	3,872	1,828	1,884
TOTAL	47,033	29,949	33,654

CIGARETTE TAX

39-28-103 *tax levied.* There is levied and shall be collected and paid to the department a tax upon the sale of cigarettes by wholesalers of five mills on each cigarette.

DR 221 (REV. 12/79)

COLORADO CIGARETTE TAX RETURN

DO NOT WRITE IN THIS SPACE

SEND TO: ☐
COLORADO
DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX
1375 SHERMAN
STREET
DENVER, COLO.
80261
(303) 839-3761

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

RECEIVED:

RETURN THIS COPY

IMPORTANT - FAILURE TO COMPLY WITH THE REPORTING AND OTHER REQUIREMENTS OF TITLE 39, SESSION LAWS OF COLORADO 1973 IS A VIOLATION SUBJECTING THE VIOLATOR TO THE PENALTIES PRESCRIBED.

Use **ACCOUNT NUMBER** for All References	LIABILITY INFORMATION					A C T	PERIOD Covered			DUE Date		
	Cnty	City	Indust.	Type	Liab. Date		Mo.	Mo.	Yr.	Mo.	Day	Yr.

MAKE REMITTANCE PAYABLE TO:
COLORADO DEPT. of REVENUE

SS No. 1 ______ **SS No. 2** ______ ***FEIN** ______

* *If Federal Employers Identification Number (FEIN) is pre-printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.*

FOR REPORT PERIOD: Report all quantities in Packages)	COLUMN A Total Pkgs. Cigarettes Stamped	COLUMN B Total Pkgs Cigarettes Unstamped	COLUMN C Number of Meter Units X 10	COLUMN D Number of Decal Stamps	COLUMN E Number of Fuson Stamps
1. Beginning inventory					
2. Purchased					
3. TOTAL					
4. Less: Ending inventory					
5. Total for period					

6. DIFFERENCE (Line 5 .... Column B less Column C less Column D less Column E) ______

AMOUNT OF TAX:		Code	
7. Lines 5, Column C, x 10¢	$		
8. Less: Wholesaler's 4% Discount	$		
9. Net tax by meter		(07)	$
10. Line 5, Column D, x 10¢	$		
11. Less: Wholesaler's 4% Discount	$		
12. Net Tax By Decal Stamps		(05)	$
13. Line 5, Column E, x 10¢	$		
14. Less: Wholesaler's 4% Discount	$		
15. Net Tax By Fuson Stamps		(05)	$
16. TOTAL - Net Tax Used For Period			$

ADDITIONAL INFORMATION REQUIRED:

Colorado Meter Serial No.(s) ______ ______

Ascending Register Reading -Ending ______ ______
-Beginning ______ ______

Descending Register Reading -Ending ______ ______
-Beginning ______ ______

Number of packages sold without Colorado Stamp (Interstate, Government or Licensed Wholesalers) ______

Number of packages returned to manufacturer unsalable and reported for tax credit onForm DR-227A ______

I hereby certify, under penalty of perjury, in the second degree that the statements made herein are, to the best of my knowledge, true and correct.

Name of Business or Taxpayer | Agent or Officer | Title | Date

CIGARETTE TAX

Fiscal Years Ended June 30, 1974 - 1983

Year	Gross Amount	Wholesaler's Discount	Gross Collections	Refunds	Net Collections
1983 1/	$38,483,972	$1,539,359	$36,944,613	$313,907	$36,630,706
1982 1/	$38,964,058	$1,558,562	$37,405,496	$247,297	$37,158,199
1981 1/	$38,955,256	$1,558,210	$37,397,046	$287,320	$37,109,726
1980 1/	$36,563,723	$1,462,549	$35,101,174	$242,228	$34,858,946
1979 1/	$35,359,658	$1,414,386	$33,945,272	$241,498	$33,703,774
1978 2/	$51,027,005	$2,041,080	$48,985,925	$259,454	$48,726,471
1977 1/	$34,238,753	$1,369,550	$32,869,203	$135,287	$32,733,916
1976 1/	$33,955,476	$1,358,219	$32,597,257	$103,346	$32,493,911
1975 1/	$32,826,988	$1,313,079	$31,513,909	$112,063	$31,401,846
1974 1/	$32,435,314	$1,297,413	$31,137,901	$ 68,529	$31,069,372

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS

Fiscal Years Ended June 30, 1974 - 1983

Year	Cities' and Counties' Shares 3/	Percentage Change From Prior Year	State's Share	Percentage Change From Prior Year
1983	$17,757,664	- 1.15	$18,873,042	- 1.68
1982	$17,964,475	+ 1.54	$19,193,724	- 1.16
1981	$17,692,653	+ 4.56	$19,417,073	+ 8.25
1980	$16,921,047	+ 4.45	$17,937,900	+ 2.48
1979	$16,200,081	+ 0.43	$17,503,692	-46.30
1978	$16,130,826	+ 3.64	$32,595,645	+89.83
1977	$15,563,552	- 0.15	$17,170,363	+ 1.56
1976	$15,587,350	+ 2.16	$16,906,562	+ 4.72
1975	$15,257,222	+24.26	$16,144,625	-14.09
1974	$12,278,418	4/	$18,790,954	+22.98

1/ Tax rate equivalent to 10¢ per pack.
2/ Tax rate equivalent to 15¢ per pack.
3/ Based on time of distribution rather than entitlement per statute. Cities' and counties' shares are based on 46% of gross amount (32% for fiscal year 1978 only).
4/ The first city and county rebates were issued October, 1973.

ESTATE TAX

39-23.5-107. *tax returns - date to be filed.* (1) the personal representative of every estate subject to the tax imposed by this article who is required to file a federal return shall file with the department on or before the date the federal return is required to be filed.

DR 1210 (Rev. 12/81)
State of Colorado
DEPARTMENT OF REVENUE

1375 Sherman Street
Denver, Colorado 80261
(303) 866-2386

DEPARTMENT OF REVENUE USE ONLY

ESTATE TAX RETURN

DOC (18) TO BE FILED ONLY IF DATE OF DEATH IS ON OR AFTER JANUARY 1, 1980. CHECK THE APPLICABLE STATEMENT LISTED BELOW:

☐ A Federal Return is not required to be filed but a Certificate of Non-Liability is requested. Complete Sections I and III below.

☐ A Federal Return is attached but no Colorado Estate Tax is due. A Certificate of Non-Liability is requested. Complete Sections I and III below.

☐ A Federal Return is attached and a Colorado Estate Tax is due. A Certificate of Estate Tax Determination is requested. Complete Sections I, II, and III below.

☐ A payment for Colorado tax in the amount of $____________ is attached. The amount of the payment was computed in accordance with Schedules A, B, C and Recapitulation, Page 2.

Decedent was ☐ Domiciliary ☐ Non-Domiciliary ☐ Alien of Colorado.

An extension of time to file the Federal Return ☐ has ☐ has not been granted.
A true copy of such extension is attached. Extension date: ____________

The Estate has elected ☐ 10 yr ☐ 15yr installment payments.

An extension of time to pay the Federal Tax ☐ has ☐ has not been granted.
A true copy of such extension is attached. Extension date: ____________

The first payment due date: ____________

SECTION I

Estate of ____________ Date of Death ____________
Also Known As ____________
Domicile at Date of Death: (No. & Street) ____________
City, County, State, Zip: ____________ Decedent's Soc. Sec. No.: ____________
Name of Personal Representative or person filing return: ____________ Name of Attorney ____________
Address: ____________ Address: ____________
City, State, Zip: ____________ City, State, Zip: ____________
Telephone: (   ) ____________ Telephone: (   ) ____________

SECTION II

Name and Location of Court where Estate is being probated: ____________ Court Case Number ____________

SECTION III (See instructions below)

Colorado Assets: ____________
Non-Colorado Assets: ____________
TOTAL: ____________

A. If a Federal Estate Tax Return is required, enter the total gross value of Decedent's Estate for Federal Estate and Generation Skipping Transfer Tax purposes.

B. If a Federal Estate Tax Return is not required, enter the total gross value of Decedent's Estate. Gross value means the total value of the assets before any deductions.

I declare, under penalties of perjury in the second degree, that I have examined this return including any and all accompanying schedules or attachments and that I believe the same to be true and correct as to every material matter.

____________ Signature of Person Filing Statement ____________ Title Date

____________ Signature of Person Preparing Statement ____________ Title Date

SCHEDULE A

Computation of Tax - Domiciliary Decedent's Estate - Federal Estate Tax

1. Total state death tax credit allowable for Federal Estate Tax purposes. . . . . $ ________

2. Taxes paid to other states qualifying for Federal Estate Tax Death Tax credit. (Attach evidence and computation) . . . . $ ________

3. Proration of Federal Estate Tax State Death Tax credit:

   a. Gross value for Federal Estate Tax purposes of property located in states other than Colorado (Identify on attached Federal Estate Tax return). . . . . $ ________
   b. Gross Value of decedent's Estate for Federal Estate Tax purposes. . . . . $ ________
   c. Percent of Estate for Federal Estate Tax purposes located in states other than Colorado. (Line 3 (a) divided by Line 3 (b). . . . . ________ %
   d. Amount of credit attributable to property located in states other than Colorado. (Line 1 multiplied by Line 3 (c)). . . . . $ ________

4. Deduction for taxes paid to other states (Line 2 or Line 3 (d), whichever is smaller). . . . . $ ________

5. Tax payable to Colorado (Line 1 less Line 4) (enter on Line 11, below). . . . . $ ________

SCHEDULE B

Computation of Tax-Non-Domiciliary or Alien Decedent's Estate–Federal Estate Tax

1. Total State Death Tax credit allowable for Federal Estate Tax purposes. . . . . $ ________

2. Gross value for Federal Estate Tax purposes of property located in Colorado. (Identify on attached Federal Estate Tax return) . . . . $ ________

3. Gross value of decedent's Estate for Federal Estate Tax purposes. . . . . $ ________

4. Percent of Federal Estate located in Colorado (Line 2 divided by Line 3). . . . . ________ %

5. Tax payable to Colorado (Line 1 multiplied by Line 4) (enter on Line 11, below). . . . . $ ________

SCHEDULE C

Computation of Tax - Generation Skipping Transfer Tax

6. Total State Death Tax credit allowable for Federal Generation Skipping Transfer Tax purposes. . . . . $ ________

7. Gross value for Federal Generation Skipping Transfer Tax Purposes of property located in Colorado. (Identify on attached Federal Generation Skipping Transfer Tax return). . . . . $ ________

8. Gross value of Estate for Federal Generation Skipping Transfer Tax purposes. . . . . $ ________

9. Percent of property subject to Federal Generation Skipping Transfer Tax located in Colorado. (Line 7 divided by Line 8). . . . . ________ %

10. Tax payable to Colorado (Line 6 multiplied by Line 9) (enter on Line 11, below). . . . . $ ________

RECAPITULATION

11. Amount of tax payable to Colorado (Schedule A Line 5 or Schedule B Line 5, Plus Line 10). . . . . (05) $ ________

12. Late filing penalty (5% for each month or portion thereof - maximum penalty 25%). . . . . (01) $ ________

13. Interest at _____% from _______________ to _______________. . . . . (03) $ ________

14. Total Tax, Penalty, and Interest Payable (total of lines 11, 12, and 13). . . . . $ ________

15. Prior payments (attach explanation). . . . . $ ________

16. Balance due (Line 14 minus Line 15). . . . . $ ________

ESTATE TAX

Through 1979, Colorado had an Inheritance Tax and a Gift Tax, both of which had various exemptions and tax rates based on the relationship of the beneficiary to the decedent or donor.

The Estate Tax went into effect January 1, 1980, replacing both the Inheritance Tax and the Gift Tax. The Estate Tax is sometimes called a "pick-up tax" or a "sponge tax" because it picks up or absorbs the state death tax credit allowed against the federal estate tax.

For 1983, no Federal Estate Tax Returns or Colorado Estate Tax must be filed if the gross estate is $275,000 or less. In addition, there is an unlimited marital deduction.

ESTATE, INHERITANCE & GIFT TAX ACTIVITY

	Fiscal Years Ended June 30	
	1982	1983
Number of Returns and Documents Reviewed and Recorded:		
Estate Tax		
Taxable Returns	1,095	1,103
Nontaxable Returns	3,711	3,172
Payment Documents	1,545	1,440
Inheritance Tax		
New Returns	538	336
Amended Returns		107
Payment Documents	1,012	613
Number of Statements, Certificates and Receipts Issued:		
Estate Tax	5,926	5,256
Inheritance Tax		537
Gift Tax	133	26
Release of Lien Issued:		
Inheritance Tax		1,142
Refunds Issued:		
Estate Tax	200	188
Inheritance Tax	60	52
Gift Tax	15	6

ESTATE, INHERITANCE AND GIFT TAX
NET COLLECTIONS

Fiscal Years Ended June 30, 1971 - 1983

Fiscal Year	Inheritance Tax [1]	Gift Tax	Estate Tax [2]	Total
1983	$ 251,254	$ 42,556	$ 8,543,908	$ 8,837,718
1982	$ 1,582,657	$ 198,042	$10,962,933	$12,743,632
1981	$ 2,001,326	$ 431,532	$ 4,978,311	$ 7,411,169
1980	$24,089,768	$1,047,448	$ 11,213	$25,148,429
1979	$22,825,793	$1,328,928	-0-	$24,154,721
1978	$21,242,278	$1,251,554	-0-	$22,493,832
1977	$19,191,409	$4,762,907	-0-	$23,954,316
1976	$14,342,337	$1,737,537	-0-	$16,079,874
1975	$14,609,091	$2,188,198	-0-	$16,797,289
1974	$18,607,296	$1,518,543	-0-	$20,125,839
1973	$13,962,974	$1,594,613	-0-	$15,557,587
1972	$13,241,148	$1,292,210	-0-	$14,533,358
1971	$ 9,903,958	$1,760,126	-0-	$11,664,084

NOTE: Pursuant to Senate Bill 225, 49th General Assembly, first regular session, the Division of Inheritance and Gift Tax was transferred from the Department of Law to the Department of Revenue, effective July 1, 1973. Comparative data shown results from the fact that the Department of Revenue has historically collected the taxes under 39-23-156, CRS 1973.

[1] Does not include 10% Old Age Pension Inheritance Tax Filing Fee.

[2] Tax effective January 1, 1980.

INCOME TAX

39-22-104 *Normal tax imposed.* (1) a tax determined in accordance with the rates set forth in subsection (2) is imposed for each taxable year on the Colorado taxable income of each individual, estate and trust.

39-22-301 *Corporate tax imposed.* (1) a tax is imposed on each domestic and foreign corporation doing business in Colorado.

(23)

1982 FORM 112—COLORADO STATE CORPORATION INCOME TAX RETURN

or other tax year beginning ____________ 1982, ending ____________, 19 ______

PLACE LABEL HERE ▶

Name

Number and street

City, State and ZIP Code

Account number (Colo. I.D. No.)

Federal employer I.D. Number

● A. This return is being filed for:

- ☐ (42) A corporation not apportioning income;
- ☐ (43) A corporation doing an interstate business apportioning income under the Colorado Income Tax Act (Schedule A, Page 2);
- ☐ (44) A corporation doing an interstate business apportioning income under the multistate compact (Schedule AS-4);
- ☐ (45) A corporation electing to pay a tax on its gross Colorado sales under the multistate compact;
- ☐ (46) A "Subchapter S" corporation (attach Schedule S);
- ☐ (47) A "DISC" corporation.

COMPLETE QUESTIONNAIRE AT TOP OF PAGE 2 OF THIS FORM

Business code number per federal return

● Give year corporation began doing business in Colorado

☐ Check this block if this return is filed under extension.
Give extended due date

1 Federal taxable income from line 30, Form 1120 or line 28, Form 1120-S .... $

Modifications increasing federal taxable income:

2 Federal net operating loss deduction .... ● $

3 Colorado income tax deduction ....

4 Other additions, attach explanation ....

5 Total of lines 2 through 4 .... $

6 Total of lines 1 and 5 .... $

Modifications decreasing federal taxable income:

7 Exempt federal interest, explain .... $

8 Colorado income tax refund ....

9 Other subtractions, attach explanation .... ●

10 Total of lines 7 through 9 .... $

11 Modified federal taxable income, line 6 minus line 10 .... ● $

12 Colorado taxable income before net operating loss deduction .... ● $

13 Colorado net operating loss deduction .... ●

14 Colorado taxable income, line 12 minus line 13 .... $

15 Tax (rates at left). Check ☐ if from Schedule 112 TC .... ■ $

16 New business facility credit from Form 112 NFC .... ● $

17 Impact assistance credit from Form 112 CR .... ●

18 Pollution control property tax credit from Form 112 CR .... ●

19 Commercial energy credit from Form 112 CR .... ●

20 Colorado investment tax credit from Form 112 CR .... ●

21 Crop and livestock contribution credit from Form 112 CR .... ●

22 Total credits, lines 16 through 21 .... $

23 Net tax, line 15 minues line 22 .... $

24 Investment tax credit recapture .... ●

25 Total of lines 23 and 24 .... $

26 Payments and credits on estimated tax .... ● $

27 Payments on extension of time for filing .... ●

28 Inventory tax credit from Form 112 CR .... ●

29 Total of lines 26, 27 and 28 .... $

30 Balance of tax due, line 25 minus line 29 .... $

31 Penalty ● $ __________, Interest ● $ __________ .... Total $

32 Total due, add lines 30 and 31 .... ● $

33 Overpayment, line 29 minus line 25 .... $

34 Overpayment to be credited to estimated tax .... ● $

35 Overpayment to be refunded .... ● $

TAX RATE SCHEDULE

Taxable Income	Rate
1st $25,000	4%
Next $50,000	4½%
Balance	5%

Make checks payable to the Colorado Department of Revenue

Mail return to the
Colorado Department of
Revenue,
1375 Sherman Street
Denver, Colorado
80261

Checks or money orders for amount due should not include payment for tax on any other document or return. Use separate checks for other documents.

Under penalties of perjury in the second degree, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge it is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

(Date) ____________ (Signature of officer) ____________ (Title) ____________

(Date) ____________ (Name of individual or firm preparing return) ____________ (Address) ____________

(13)

1982 FORM 104-LONG FORM

COLORADO INDIVIDUAL INCOME TAX RETURN

or other tax year beginning ______________, 1982, ending __________, 19 ____

PLACE LABEL HERE

	FIRST NAME AND INITIAL	LAST NAME	SOCIAL SECURITY NUMBER
YOURSELF			
SPOUSE			
ADDRESS			SCHOOL DISTRICT NUMBER

CITY	STATE	ZIP CODE	COUNTY

FILING STATUS
CHECK ONE

① ☐ SINGLE
② ☐ MARRIED FILING JOINT RETURN
③ ☐ MARRIED FILING COMBINED RETURN
④ ☐ MARRIED FILING ON A SEPARATE FORM

EXEMPTIONS

(5A) ☐ YOURSELF ☐ 65 OR OVER ☐ BLIND
Ⓑ ☐ SPOUSE ☐ 65 OR OVER ☐ BLIND
} ENTER NUMBER OF BOXES CHECKED ON 5A AND B ▶ ☐

ALWAYS CHECK BLOCK LABELED YOURSELF. CHECK OTHER BLOCKS IF THEY APPLY.

Ⓒ NUMBER OF DEPENDENT CHILDREN AND OTHER DEPENDENTS CLAIMED .... Ⓒ ☐

Ⓓ MENTALLY RETARDED DEPENDENT .... Ⓓ ☐

⑥ TOTAL NUMBER OF EXEMPTIONS CLAIMED .... • ⑥ ☐

⑦ IF THIS IS A COMBINED RETURN, SHOW NUMBER OF EXEMPTIONS CLAIMED BY: (A) YOURSELF ☐; (B) SPOUSE ☐

GO TO LINE 8 ON THE BACK OF THE FORM

㊷ ADJUSTED GROSS INCOME FROM LINE 30, PAGE 2. IF THIS IS A COMBINED RETURN, SHOW ADJUSTED GROSS INCOME FOR (A) YOURSELF $ __________, (B) SPOUSE $ __________, (C) TOTAL ..... ■ ㊷ $

TAX

㊸ TAX FROM LINE 41, PAGE 2, OR FROM A TAX TABLE. IF THIS IS A COMBINED RETURN, SHOW TAX FOR (A) YOURSELF $ __________, (B) SPOUSE $ __________, (C) TOTAL ..... ■ ㊸ $

㊹ SURTAX (COMBINED, IF APPLICABLE) FROM THE SURTAX SCHEDULE .... • ㊹ $

㊺ TOTAL TAX, ADD LINES 43 AND 44 .... ㊺ $

㊻ RESIDENTIAL ENERGY CREDIT OR NONREFUNDABLE CREDITS FROM LINE 32, PART I, FORM 104 CR ..... • ㊻ $

㊼ NET TAX LIABILITY, LINE 45 MINUS LINE 46 .... ㊼ $

CREDITS

㊽ COLORADO INCOME TAX WITHHELD. ATTACH WITHHOLDING FORMS .... • ㊽ $

㊾ PROPERTY TAX/RENT/HEAT CREDIT FROM FORM 104 PTC .... • ㊾ $

㊿ ESTIMATED TAX AND/OR EXTENSION PAYMENTS OR CREDITS .... • ㊿ $

(51) REFUNDABLE CREDITS FROM LINE 43, PART II, FORM 104 CR .... • (51) $

(52) TOTAL CREDITS, ADD LINES 48 THROUGH 51 .... (52) $

REFUND OR BALANCE DUE

(53) IF LINE 52 IS LARGER THAN LINE 47, ENTER AMOUNT COLORADO OWES YOU .... (53) $

(54) **COLORADO NONGAME WILDLIFE PROGRAM.** CHECK IF YOU WISH TO DESIGNATE ☐ $1, ☐ $5, ☐ $10, OR $ ______ (WRITE IN AMOUNT) OF YOUR TAX REFUND TO THIS PROGRAM. IF THIS IS A JOINT OR A COMBINED RETURN, CHECK IF SPOUSE WISHES TO DESIGNATE ☐ $1, ☐ $5, OR ☐ $10, OR $ ______ (WRITE IN AMOUNT) • (54) $

(55) AMOUNT OF OVERPAYMENT (LINE 53 MINUS LINE 54) YOU WISH TO HAVE **REFUNDED TO YOU** ..... • (55) $

(56) IF LINE 47 IS LARGER THAN LINE 52, ENTER THE AMOUNT YOU OWE COLORADO. MAKE CHECK OR MONEY ORDER PAYABLE TO THE COLORADO DEPARTMENT OF REVENUE. INCLUDE PENALTY • $ __________ AND INTEREST • $ __________, IF APPLICABLE .... • (56) $

(57) AMOUNT OF OVERPAYMENT YOU WISH CREDITED TO 1983 ESTIMATED TAX ..... • (57) $

MAIL TO THE COLORADO DEPARTMENT OF REVENUE,
1375 SHERMAN STREET, DENVER, COLORADO 80261

I DECLARE THIS RETURN TO BE TRUE, CORRECT AND COMPLETE UNDER PENALTY OF PERJURY IN THE SECOND DEGREE

(Your signature) (Date)

(Spouse's signature, if this is a joint or combined return) (Date)

(Name of individual or firm preparing return) (Date)

ATTACH WITHHOLDING FORMS HERE

ATTACH CHECK OR MONEY ORDER HERE

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

Statutory Brackets and Rates

Taxable Income			
Over		But Not Over	Rate %
$ 0	-	$ 1,000	3
$1,000	-	$ 2,000	3 1/2
$2,000	-	$ 3,000	4
$3,000	-	$ 4,000	4 1/2
$4,000	-	$ 5,000	5
$5,000	-	$ 6,000	5 1/2
$6,000	-	$ 7,000	6
$7,000	-	$ 8,000	6 1/2
$8,000	-	$ 9,000	7
$9,000	-	$10,000	7 1/2
Over		$10,000	8

The statutory rates are those as shown above. However, a reduction in the tax is in effect in the form of a tax credit which is equal to 1/200 of net taxable income not in excess of $12,738. The effect of this credit is to lower certain statutory percentages by 1/2 of 1%. The tax brackets are indexed for inflation and are adjusted each year by 106% or as determined by the general assembly. Each year the inflation factor will be applied to the amounts derived for the prior year so that the effect will be cumulative. The inflation factor for 1978 is 106%; 1979 is 107%; 1980 is 109%; 1981 is 108%; 1982 is 106%; cumulative, 141.53%.

1982 Tax Brackets and Rates with Credit and Indexing

Taxable Income			
Over		But Not Over	Rates
$ 0	-	$ 1,415	2.5% of Taxable Income
$ 1,415	-	$ 2,831	$ 35.38 + 3.0% of excess over $ 1,415
$ 2,831	-	$ 4,246	$ 77.86 + 3.5% of excess over $ 2,831
$ 4,246	-	$ 5,661	$127.39 + 4.0% of excess over $ 4,246
$ 5,661	-	$ 7,076	$183.99 + 4.5% of excess over $ 5,661
$ 7,076	-	$ 8,492	$247.67 + 5.0% of excess over $ 7,076
$ 8,492	-	$ 9,907	$318.47 + 5.5% of excess over $ 8,492
$ 9,907	-	$11,322	$396.30 + 6.0% of excess over $ 9,907
$11,322	-	$12,738	$481.20 + 6.5% of excess over $11,322
$12,738	-	$14,153	$573.24 + 7.5% of excess over $12,738
Over		$14,153	$679.37 + 8.0% of excess over $14,153

1982 SURTAX

The surtax is imposed on the Colorado gross income which consists of dividends and interest of natural persons who are residents of Colorado at the rate of 2% upon such income which exceeds $15,000 per taxpayer.

CORPORATION INCOME TAX RATES

Corporations are taxed at graduated rates applied to the net income derived from Colorado sources. If two or more Colorado income tax returns are filed by members of a controlled group, the reduction from 5% must be apportioned between such returns.

1982 Tax Rate Schedule

Taxable Income	Rate %
1st $25,000	4
Next $50,000	4 1/2
Balance	5

An alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (1) whose annual gross sales amount to not more than $100,000 and (2) whose corporation does not own or rent real estate within Colorado.

NUMBER OF TAXABLE AND NONTAXABLE RETURNS

July 1, 1982 through June 30, 1983

Type of Return	Total	Taxable	Nontaxable
Individual [1]	1,441,439	1,171,888	269,551
Corporation	85,183	28,828	56,355
Fiduciary	34,957	5,339	29,618
Partnership [2]	61,434	0	61,434
TOTALS	1,623,013	1,206,055	416,958

1/ Includes returns filed only for food sales tax refunds and property/heat tax refunds.

2/ Partnership income tax returns are information only returns.

TAX LIABILITY BY TYPE OF RETURN 1/

Fiscal Year Ended June 30	Total	Individual 2/3/	Corporation 3/	Fiduciary 3/
1983	$778,219,252	$672,178,695	$103,266,744	$2,773,813
1982	$731,669,162	$620,752,939	$108,910,422	$2,005,801
1981	$675,941,145	$560,191,981	$114,279,344	$1,469,820
1980	$590,601,763	$488,025,116	$101,415,602	$1,161,045
1979	$530,206,624	$438,419,711	$ 90,775,872	$1,011,041
1978	$462,933,636	$391,072,405	$ 70,970,854	$ 890,377
1977	$391,391,724	$333,918,953	$ 56,682,161	$ 790,610
1976	$344,099,457	$289,244,212	$ 54,017,892	$ 837,353
1975	$311,217,140	$261,762,211	$ 48,755,885	$ 699,044
1974	$268,809,819	$223,964,174	$ 44,180,147	$ 745,498
1973	$228,262,471	$188,634,854	$ 38,993,022	$ 634,595

1/ Excludes assessments and gross income tax from oil and gas production.

2/ Includes surtax.

3/ Amount reported for 1973-1980 is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory credit, new business facilities credit, and pollution control property tax credit. For 1981 through 1983, the tax liability reported is before credits.

SURTAX LIABILITY BY TYPE OF RETURN

Fiscal Year Ended June 30	Individual
1983	$12,760,892
1982	$10,320,209
1981	$ 7,034,721
1980	$ 4,357,491
1979	$ 8,167,104
1978	$ 6,383,039
1977	$ 6,477,501
1976	$ 5,844,882
1975	$ 5,355,323
1974	$ 3,983,756

NUMBER OF INDIVIDUAL RETURNS AND ADJUSTED GROSS INCOME

Fiscal Years Ended June 30, 1971 - 1983

Fiscal Year	Number of Returns	Adjusted Gross Income	Average Adjusted Gross Income
1983 1/	1,358,487	$25,555,007,000	$18,811
1982 1/	1,305,421	$23,612,658,578	$18,088
1981 1/	1,357,228	$21,260,431,220	$15,665
1980 1/	1,323,712	$18,755,050,769	$14,169
1979 1/	1,218,132	$16,883,884,373	$13,860
1978 1/	1,113,020	$14,093,839,518	$13,663
1977 1/	1,078,924	$12,581,818,057	$11,661
1976 1/	1,025,177	$11,358,366,036	$11,079
1975	1,225,241	$10,773,376,545	$ 8,793
1974	1,146,055	$ 9,571,059,643	$ 8,351
1973	1,067,158	$ 8,436,459,707	$ 7,906
1972	984,013	$ 7,333,752,278	$ 7,453
1971	937,577	$6,525,271,751	$ 6,960

1/ The number of returns is lower and the average adjusted gross income is higher when compared to previous years due to the switch to the dual column, single return reporting method for married taxpayers filing separately.

TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS 1/
Fiscal Year Ended June 30, 1983

	Individual		Corporation		Fiduciary	
	Thousands of Dollars					
Total Tax Liability						
Normal Tax	$659,418		$103,267		$2,774	
Surtax	12,761		0		0	
Oil and Gas Tax	1		0		0	
Interest	247		286		4	
Penalties	205		81		2	
Total Tax Liability		$672,632		$103,634		$2,780
Less Credits						
16% Normal Tax Credit	$ 6,103		$ 0		$ 243	
Food Sales Tax Credit	6		0		0	
Old Age Property Tax & Heat Credits	19,035		0		0	
General Property Tax Credit	4		0		0	
New Business Facilities Credit	*		1,099		0	
Investment Tax Credit	*		24,856		0	
Inventory Tax Credit	*		10,431		0	
Pollution Control Tax Credit	*		1,276		0	
Commercial Energy Credit	*		504		0	
104 CR Credits 2/	39,761		0		187	
Interest Paid	763		2,294		1	
Total Credits		$ 65,672		$ 40,460		$ 431
Net Tax Liability		$606,960		$ 63,174		$2,349
Payments						
Cash	$ 63,026		$ 20,240		$2,006	
Withholding	752,771		0		0	
Estimates	72,926		99,752		609	
Accounts Receivable	5,269		1,857		34	
Total Payments		$893,992		$121,849		$2,649
Less Overpayments						
Refunded	$278,763		$ 48,560		$ 298	
Credited to Estimates	7,437		9,055		0	
Non-game Wildlife Check-off	598		0		0	
Investment Credit Recapture	233		1,060		2	
Total Overpayments		$287,031		$ 58,675		$ 300
Net Tax Liability		$606,960		$ 63,174		$2,349

1/ Does not include audit adjustments. Sum of items may not equal totals due to rounding.

2/ 104 CR Credits include credit for taxes paid to another state, new business facilities credit, residential energy credit, commercial energy credit, investment tax credit, inventory tax credit, employed handicapped credit, and the crop or livestock contribution credit.

* Included in 104 CR Credits.

INDIVIDUAL INCOME - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1983	1,096,106	$281,049,788	$256.41
1982	1,132,776	$305,830,077 a/	$269.98
1981	1,171,115	$307,790,037 a/	$262.82
1980	1,218,753	$238,513,991 a/	$195.70
1979	1,017,140	$160,295,505 a/	$157.59
1978	994,429	$151,451,987 a/	$152.30
1977	951,624	$116,005,744 a/	$121.90

a/ Includes food sales tax refunds, property tax and heat credit refunds and income tax refunds.

CORPORATE INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1983	13,800	$49,874,549	$3,614.10
1982	9,494	$37,296,225	$3,928.40
1981	7,715	$22,167,919	$2,873.35
1980	5,480	$13,508,888	$2,465.13
1979	3,799	$ 6,936,552	$1,825.89
1978	4,639	$ 8,600,833	$1,854.03
1977	3,572	$ 7,639,911	$2,138.83

FIDUCIARY INCOME TAX - REFUNDS ISSUED

Fiscal Year Ended June 30	Number of Returns	Total Refund	Average Refund Per Return
1983	567	$446,227	$787.00
1982	433	$345,801	$798.62
1981	419	$111,021	$264.97
1980	202	$ 57,734	$285.81
1979	356	$ 73,665	$206.92
1978	339	$106,298	$313.56
1977	349	$ 74,859	$214.50

RETURNS FILED FOR OLD AGE PROPERTY TAX AND HEAT CREDITS

Fiscal Years Ended June 30th	Number of Returns	Amount of Refund or Credit	Average Credit
1972	10,898	$ 313,859	$ 29
1973	12,547	$ 990,496	$ 79
1974	29,782	$ 2,641,784	$ 89
1975	40,212	$ 6,808,733	$169
1976	50,492	$ 9,572,545	$189
1977	58,875	$11,002,728	$187
1978	72,074	$13,016,992	$181
1979	76,291	$15,651,476	$205
1980	78,608	$22,157,250	$282
1981	70,954	$24,361,699	$343
1982	60,487	$20,952,073	$346
1983	54,464	$19,035,040	$349

NOTE: The heat credit was established in the 1980 fiscal year.

LOTTERY

24-35-202. *state lottery division - creation.* (1) there is hereby created, within the department of revenue, the state lottery division to (24-35-203) establish, operate, and supervise the lottery authorized by section 2 of article XVIII of the state constitution.

COLORADO LOTTERY

APPLICATION FOR LOTTERY RETAILER'S LICENSE

COLORADO LOTTERY HEADQUARTERS
United Bank Bldg., Suite 600
201 West Eighth Street
P. O. Box 7
Pueblo, Colorado 81002
(303) 546-2400

FORM CL 100

DO NOT WRITE HERE

PLEASE PRINT (One Letter per Box)

1. TRADE NAME (Name visible to public)

2. ADDRESS of SALES LOCATION

Street Address

City

County — State — Zip Code

3. PHONE NUMBER at SALES LOCATION —

4. FEDERAL EMPLOYER I.D. NO. (or SOCIAL SECURITY NO. if have no Federal Empl. I.D. No.)

5. COLORADO SALES TAX ACCOUNT No. — NUMBER — BRANCH

6. A $15.00 LICENSE FEE PER LOCATION IS PAYABLE UPON BILLING BY THE LOTTERY. (DO NOT REMIT UNTIL BILLED.)

7. LOTTERY "INDIVIDUAL HISTORY RECORD" (FORM CL 101) MUST BE COMPLETED FOR EACH OWNER, PARTNER, PRINCIPAL OFFICER(S) AND STOCKHOLDER(S) (10% OR MORE). SEE INSTRUCTIONS SHEET CL 103.

8. DO YOU HAVE A COLORADO BEER OR LIQUOR LICENSE? YES ☐ NO ☐

9. A FIDELITY BOND IS REQUIRED BY LAW FOR ALL LICENSED LOTTERY RETAILERS. THE BOND MUST COVER LOSSES UP TO $2,000.00 PER LOCATION. THE APPLICANT HAS THE OPTION OF SELF BONDING OR ACCEPTING A BOND TO BE PROVIDED THROUGH THE STATE. (FILL OUT FORM CL 102 AND FILE WITH THIS APPLICATION.) IF THE SELF BONDING OPTION IS CHOSEN, THE BOND MUST ACCOMPANY THE APPLICATION. OPTION SELECTED (Check One) State Bond ☐ Self Bond ☐

10. IS THIS A MULTIPLE OUTLET APPLICATION (FOR CHAIN STORES, ETC.)? YES ☐ NO ☐
If yes, how many retail outlets? __________ Attach list showing store numbers, complete location addresses, and branch numbers.
If state bond option is selected, use Form CL 102 to compute total bond cost, and enter cost here: $__________ (from Form CL 102, line 5)

I UNDERSTAND THAT A FALSE ANSWER TO ANY OF THE FOREGOING CAN SUBJECT THE APPLICANT TO DENIAL OR SUSPENSION OR REVOCATION OF A LICENSE. I CERTIFY, UNDER PENALTY OF PERJURY IN THE SECOND DEGREE, THAT ALL OF THE INFORMATION IN THIS APPLICATION IS COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I HAVE READ AND UNDERSTOOD THE INFORMATION ON THE REVERSE SIDE OF THIS FORM.

Subscribed and sworn to me

this ________ day of ________, 19____

(Signature of Notary Public) ________

(AFFIX SEAL)

My commission expires: ________

INDIVIDUALS AND ALL GENERAL PARTNERS OF PARTNERSHIPS MUST SIGN HERE:

________ ________

________ ________

________ ________

CORPORATION(S) SIGN HERE:

____

By: ________
(President, Vice-President, or Secretary)

LOTTERY COPY – White FILE COPY – Yellow APPLICANT COPY – Pink

COLORADO LOTTERY

In 1980, sixty percent of those voting cast ballots in favor of a proposed constitutional amendment authorizing the Colorado General Assembly to establish a state-supervised lottery. The amendment stated: "Unless otherwise provided by statute, all proceeds from the lottery, after deduction of prizes and expenses, shall be allocated to the conservation trust fund of the state for distribution to municipalities for park, recreations, and open space purposes." In 1982, the General Assembly approved S.B. 119 implementing the Colorado Lottery, adding the state capitol construction fund and the state division of parks and recreation as lottery fund recipients, and on January 24, 1983, the Colorado Lottery began sales.

One dollar lottery tickets offering instant prizes are sold at more than 2,600 retail outlets. Lottery sales were projected at $60 million dollars for the fiscal year, but on June 30th, sales actually totaled $137 million.

On September 1, 1983, as required by statute, and a year ahead of prediction, a total of $127.7 million was disbursed: $86 million in prizes and operating expenses and $41.7 million distributed to the state construction fund, state parks and outdoor recreations and the conservation trust fund

LOTTERY SALES
Fiscal Year Ending June 30, 1983

	$ Sales By Game *	Cumulative Total Sales All Games *	Days In Game	Cumulative Total Days All Games	Average Daily Sales Rate By Game *	Cumulative Average Daily Sales All Games
Game 1 (1/24-3/6/83)	48.95	48.95	42	42	1.16	1.16
Game 2 (3/7-4/10/83)	35.63	84.58	35	77	1.02	1.10
Game 3 (4/11-5/9/83)	21.52	106.10	28	105	.77	1.01
Game 4 (5/10-6/30/83)	30.82	136.92	53	158	.58	.86

*in millions of dollars

1983 LOTTERY DISTRIBUTIONS BY FUND

		Millions of Dollars
State Construction Fund		20.8
State Parks and Outdoor Recreation		4.2
Conservation Trust Fund		
Counties	3.9	
Cities and Towns	11.4	
Special Districts	1.4	16.7
Total Distribution		41.7

MILEAGE & FUEL TAX

42-3-123 (14) (a) In addition to the annual registration fees for certain trucks and truck tractors having an empty weight over 10,000 lbs., there is assessed a tax for each gross ton of empty weight and each gross ton of cargo weight moved a distance of one mile.

39-27-102 *tax imposed - special licenses - deposits* (1) (a) An excise tax of nine cents per gallon or fraction thereof is imposed.

STATE OF COLORADO
DEPARTMENT OF REVENUE

DR7
(REV 2/82)

MILEAGE AND FUEL TAX RETURN

MAIL
TO:
Colorado
Department
of Revenue
140 W. 6th
Avenue
Denver, Colo.
80261
Telephone
(303) 866-3051
Wats 1-800-
332-2085
(Colo.Only)

SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

IF FINAL RETURN GIVE CLOSE DATE AND REASON.

SEE REVERSE SIDE FOR INSTRUCTIONS

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION Cnty	City	Indust.	Type	Liab. Date	ACT	PERIOD COVERED Mo.	Mo.	Yr.	DUE DATE Mo.	Day	Yr.

MAKE REMITTANCE PAYABLE TO: COLORADO DEPT. OF REVENUE

SS NO. 1 **SS No. 2** **FEIN**

"If Federal Employers Identification Number (FEIN) is pre-printed in space above, check your records to see if number is the same. If you have a different number, correct the one above. If no number appears in space above, fill in with your current FEIN number.

(54 - 1) PART 1 GROSS TON MILE TAX

VEHICLE I.D. NUMBER	TAXPAYER UNIT NO.	FUEL	TARE WEIGHT IN POUNDS	(A) (VEHICLE WGT IN TONS X.0008) (TON = 2000 LBS)	(B) MILES TRAVELED IN COLORADO DURING REPORTING PERIOD	(C) VEHICLE TAX COL. (A) X (B)	AVG. MPG	(D) GALLONS OF SPECIAL FUEL USED IN COLORADO

TOTALS FROM DR 7-A, IF APPLICABLE= . . . .
1. TOTALS= . . . .
2. CARGO TAX = Total Net Ton Miles of Cargo From DR 7-C X.002=
3. PASSENGER MILE TAX FROM SCHEDULE DR-7P (IF APPLICABLE) . . . .
4. TOTAL AMOUNT OF GTM (SEE REVERSE SIDE FOR INSTRUCTIONS) . . . . (7) ▶

PART II SPECIAL FUEL USERS TAX

5. TAX ON SPECIAL FUEL USED IN COLORADO. TOTAL OF COLUMN (D) X 9¢ . . . . (27) ▶
6. TOTAL LINES 4 AND 5 . . . .
7. CREDIT ALLOWED IF APPLICABLE
   - (a) COLO. TAX PAID ON SPECIAL FUEL PURCHASED IN COLO. (24)
   - (b) FUEL TAX PAID AT PORTS (ATTACH RECEIPTS) . . . . (24)
   - (c) GROSS TON MILE TAX PAID AT PORTS (ATTACH RECEIPTS) (25)
8. TOTAL CREDITS (LINES 7(a) PLUS 7(b) PLUS 7(c) . . . .
9. IF LINE 8 IS LARGER THAN LINE 6, ENTER REFUND HERE AND ON LINE 14 . . . .
10. IF LINE 6 IS LARGER THAN LINE 8, ENTER BALANCE OF TAX DUE . . . . ▶
11. LATE FILING PENALTY (1% PER MONTH) . . . . (1) ▶
12. LATE FILING INTEREST % PER MONTH . . . . (11) ▶

13. AMOUNT PAID WITH THIS RETURN (TOTALS OF LINE 10, 11 AND 12) . . . . (8) ▶
14. AMOUNT OF REFUND (DO NOT CARRY CREDIT FORWARD) . . . . (26) ▶

I/WE declare under the penalty of perjury in the second degree that this return and the schedules attached hereto, is a true, correct, and complete return, made in good faith for the period covered, pursuant to the law and regulations issued hereunder.

NAME OF BUSINESS OR TAXPAYER AGENT OR OFFICER TITLE DATE

STATE OF COLORADO
DEPARTMENT OF REVENUE

DR 57
REV. 8/81

DISTRIBUTOR'S OR REFINER'S MONTHLY REPORT OF FUEL TAXES

Colorado
Department
of Revenue
Major Tax
Account
Section
140 W. 6th
Avenue
Denver, Colo
80261

(303)
866-3051

SHOW BELOW CHANGE OF OWNERSHIP NAME AND OR ADDRESS

DO NOT WRITE IN THIS SPACE

RETURN THIS COPY

Use ACCOUNT Number for all reference	LIABILITY INFORMATION					ACT	PERIOD COVERED			DUE DATE			MAKE REMITTANCE PAYABLE TO: COLORADO DEPT. of REVENUE
	cnty	city	indust.	type	liability date		mo.	mo.	yr.	mo.	day	yr.	

SS No. 1 **SS No. 2** **FEIN**

IF Federal Employers Identification Number (FEIN) is pre printed in the above space, please check your records to see if you have the same number. If you have a different number, correct the one above so that it corresponds with your records. If no number appears in the above space, please fill in with the FEIN you have on your records.

	(57-1) GASOHOL (RECEIPTS)	(34-1) GASOLINE (RECEIPTS)	(64-1) SPECIAL FUEL (SALES)
1. Total Gross Gallons			
Less: a. Tax free deliveries to lic. dist.			
b. Tax Paid Purchases			
c. Exports (DR 57A)			
d. Tax Exempt Sales (Total DR 57C & DR 57D)			
e. Deductions covered by attached DR 118 or Dept. of Rev. letter of credit			
2. Total Deductions			
3. Total Taxable Gallons (line 1 less line 2)			
Less: 2% allowance			
4. Total Net Taxable Gallons			
Amount of Tax (line 4 multiplied by:			
a. 9 cents/gallons			
b. 4 cents/gallon Qualified Colo. Blended Gasohol			
Less: ½% (Gasohol, Gasoline)			
1% (Special Fuel)			
5. Net Tax Due (7)			
6. Penalty (1)			
7. Interest (11)			

8. Total Remittance (all columns lines 5, 6, 7)

IMPORTANT:

PENALTY OF 10% ($10.00 minimum) MUST BE ADDED PLUS INTEREST IF THE TOTAL AMOUNT DUE IS NOT PAID BY THE DUE DATE.

I declare under penalties of perjury in the second degree, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return made in good faith, for the taxable period stated, pursuant to the Colorado Gasoline and Special Fuel Tax law and the regulations issued under authority thereof.

CITY STATE

(Name of Distributor or Refiner)

COMPANY TELEPHONE NO.

(Signature Title)

DATE

FUEL TAX RATES [1]

Rates for gasoline and special fuel: 9¢ per gallon.

Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses.

Special fuel distributors are allowed a deduction of 1% of the tax to cover the cost of collection.

Rate for gasohol: 4¢ per gallon.

Gasoline must be blended with at least 10% alcohol by volume derived from agricultural and forest products.

As of April 23, 1982, this rate shall be limited to gasohol produced from no more than 3,000,000 gallons of alcohol annually from each alcohol facility with design production capacity of 17,000,000 gallons or less.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax:
Eight-tenths of one mill upon each gross ton-mile of empty weight.
Two mills upon each gross ton-mile of cargo weight.

Passenger Mile Tax:
One mill per passenger per mile.

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[1] Effective July 1, 1983 -- Rate for gasoline: 12¢ per gallon
Rate for special fuel: 13¢ per gallon
Rate for gasohol: 7¢ per gallon

MOTOR FUEL
GROSS GALLONS, GALLONS EXEMPTED AND NET GALLONS TAXES 1/

Fiscal Years Ended June 30, 1982 - 1983

Received and Exempted	Thousands of Gallons 1982	Thousands of Gallons 1983	1000's Gallonage Increase (Decrease) 1983 over 1982	Percent Change 1983 over 1982
GALLONAGE RECEIVED				
Gross	1,510,858	1,505,051	(5,807)	- 0.4
Less: 2% Allowance	29,341	28,925	(416)	- 1.4
1/2% Allowance	7,189	7,086	(103)	- 1.4
NET GALLONAGE RECEIVED	1,474,328	1,469,040	(5,288)	- 0.4
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	3,455	12,059	8,604	+ 249.0
Exports	14,555	19,392	4,837	+ 33.2
Miscellaneous Credits	532	534	2	+ 0.4
State of Colorado	25,258	26,837	1,579	+ 6.3
TOTAL EXEMPTED	43,800	58,822	15,022	+ 34.3
TOTAL GALLONAGE TAXED	1,430,528	1,410,218	(20,310)	- 1.4

1/ Does not include special fuel gallonage. Motor fuel gallonage is reported on a liability basis rather than a cash flow basis.

MOTOR AND SPECIAL FUEL TAX REFUND BY USE

Fiscal Years Ended June 30, 1982 and 1983

Use	1982	1983	Percent Change 1983 over 1982
Agriculture	$1,984,883	$1,973,803	- 0.56
Cities and Towns	169,389	87,604	- 49.29
Construction	64,936	76,923	+ 18.46
Counties	49,673	32,340	- 34.90
Federal Government	336	133	- 60.42
Fire Protection District	3,629	1,762	- 51.45
Industry	53,349	59,293	+ 11.14
Irrigation Districts	1,965	2,479	+ 26.16
Motor Boats	3,183	3,332	+ 4.68
Recreation Districts	5,787	3,743	- 35.32
School Districts	92,272	74,075	- 18.73
Soil Conservation Districts	407	251	- 38.33
Special Districts	2,754	2,254	- 18.16
Water Conservation Districts	2,939	2,409	- 18.04
Others	167,743	600,858	+ 258.20
Total Refunds for Motor Fuel	$2,603,245	$2,921,259	+ 12.22
Special Fuel	99,574	111,821	+ 12.30
Total Refunds for Motor and Special Fuel	$2,702,819	$3,033,080	+ 12.22

MOTOR FUEL: GROSS GASOLINE GALLONAGE 1/

Fiscal Year	1978-79	1979-80	1980-81	1981-82	1982-83	Percentage Change From Prior Year
July	150,586,638	139,377,595	139,308,096	138,197,091	142,156,547	+2.87
August	154,942,575	149,176,111	139,616,589	141,606,086	136,646,102	-3.50
September	138,073,892	127,105,626	128,210,196	128,319,652	127,804,635	-0.40
October	135,354,658	129,906,240	128,606,872	129,917,377	128,532,456	-1.07
November	129,569,489	121,323,800	118,118,694	115,500,026	120,046,113	+3.94
December	128,136,459	121,880,180	123,815,930	125,205,209	117,225,624	-6.37
January	128,075,188	124,473,981	122,826,029	115,980,244	121,000,944	+4.33
February	120,813,744	120,194,954	104,417,935	107,134,280	109,051,090	+1.79
March	131,379,633	121,581,576	118,248,008	123,410,906	125,602,304	+1.78
April	118,896,252	115,627,532	116,819,230	122,273,399	114,416,677	-6.43
May	132,587,326	127,335,364	124,557,274	125,837,917	123,093,555	-2.18
June	133,587,080	124,798,517	136,002,475	137,475,524	139,475,396	+1.45
TOTALS	1,602,002,934	1,522,781,476	1,500,547,328	1,510,857,711	1,505,051,443	
Percentage change from prior year		-4.95	-1.46	+0.69	-0.39	

1/ This report represents liability for gasoline received by motor fuel distributors from July through June.

SPECIAL FUEL TAX
GALLONAGE AND COLLECTIONS [1]

Fiscal Years Ended June 30, 1975 - 1983

Year	Number of Gallons	Tax Collections
1983	185,471,278	$16,692,415
1982	190,872,676 [2]	16,852,916
1981	187,920,671	13,154,447
1980	171,900,371	12,033,026
1979	138,254,786	9,677,835
1978	128,532,571	8,997,280
1977	117,840,757	8,248,853
1976	106,581,700	7,460,719
1975	102,922,200	7,204,554

[1] Cash basis of collection.

[2] One month of collections at 7 cents per gallon, eleven months of collections at 9 cents per gallon.

MOTOR FUEL, DIESEL FUEL, LPG
AND OTHER TAXABLE FUEL COLLECTIONS

Fiscal Years Ended June 30, 1982 - 1983

	1982	1983
Gasoline-Motor Fuel	$123,802,158	$127,970,629
Special Fuel	16,852,916	16,692,415
Gasohol	866,904	1,288,497

GROSS TON MILE TAX

Fiscal Years Ended June 30, 1974 - 1983

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1983	$24,167,603	$455,756	$23,711,847	-2.47
1982	$24,768,608	$457,727	$24,310,881	-1.12
1981	$24,953,232	$367,609	$24,585,623	+7.06
1980	$23,144,677	$179,452	$22,965,225	+5.40
1979	$21,865,055	$ 75,469	$21,789,586	+7.13
1978	$20,510,773	$171,165	$20,339,608	+7.31
1977	$19,143,170	$189,452	$18,953,718	+9.90
1976	$17,397,882	$152,293	$17,245,589	+7.21
1975	$16,158,802	$ 73,869	$16,084,933	+0.77
1974	$15,996,464	$ 34,036	$15,962,428	+8.10

PORT OF ENTRY TRUCK ACTIVITIES

	Fiscal Years Ended June 30		
	1981	1982 1/	1983
Number of Trucks Cleared	3,653,859	2,517,210	2,589,876
Number of Trucks Weighed	2,009,246	1,639,057	1,824,112
Special Fuel Permits	138,131	134,651	122,761
Agricultural Licenses	2,743	2,311	3,074
Number of Health and Brand Inspections	93,583	67,975	77,478
Agricultural Inspection Certificates	37,214	24,352	26,458

1/ Effective July 1, 1981, 12 ports were closed.

PORT OF ENTRY

TRUCKS CLEARED AND WEIGHED BY PORT

Fiscal Year Ended June 30, 1983

Port	Cleared	Weighed
Cortez	158,206	94,399
Fort Collins	506,193	373,867
Fort Garland	97,054	51,341
Fort Morgan	450,107	244,809
Grand Junction	273,952	193,564
Lamar	327,666	269,320
Limon	444,568	388,804
Platteville	168,172	81,284
Trinidad	163,958	126,724
TOTAL	2,589,876	1,824,112

MOTOR VEHICLE

42-3-104 *Application for registration-tax*
(2) The owner of such vehicle or his agent shall, upon filing the application for registration, pay such fees as are prescribed by section 42-3-123 together with the annual specific ownership tax.

COLORADO DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION

CO
VALIDATION NUMBER
EXPIRES
VIN
TYPE - PLATE NO.
TITLE NO.
YEAR
CWT
LIC. FEE
MAKE
BODY
LIST
OWN TAX
PURCHASE DATE
CODE
ADD OWN TX
TC
SUB
LENGTH
OTHER CODE
SUB TOTAL
HANDLING
PENALTY
TOTAL

COUNTY FILE
NOT VALID UNTIL RECEIPTED BY CASHIER

COLORADO DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION

CO
VALIDATION NUMBER
EXPIRES
VIN
TYPE - PLATE NO.
TITLE NO.
YEAR
CWT
LIC. FEE
MAKE
BODY
LIST
OWN TAX
PURCHASE DATE
CODE
ADD OWN TX
TC
SUB
LENGTH
OTHER CODE
SUB TOTAL
HANDLING
PENALTY
TOTAL

REGISTRATION-OWNERSHIP
NOT VALID UNTIL RECEIPTED BY CASHIER

REGISTRATION/OWNERSHIP
TAX RECEIPT

1. One copy of this receipt must be in the possession of vehicle operator.
2. If you move from the address shown, notify your county clerk within ten days.
3. Specific ownership taxes are due and payable for the full registration period. If you sell or dispose of this vehicle during the registration period, no refund can be made. You may recover that unused portion of the ownership taxes paid by collecting from the new owner at the time of sale. This stub must be presented by the new owner or credit for specific ownership tax paid will not be granted. One copy of this receipt should be retained by seller for transfer of license plates to another vehicle.
4. A fee of $1.25 will be charged for a duplicate copy.
5. This registration expires last day of month shown on front of this form and must be renewed within 30 days.

Signature

MOTOR VEHICLE REGISTRATION FEES

NOTE: Registration fees include an additional fee of $1.00 for County Clerks fee, $1.50 for county and municipality road building, plus 30¢ for the emission fee on tax class A, B, and C.

PASSENGER VEHICLES

2,000 lbs. or less	$ 8.80
2,001 to 4,500 lbs	$ 8.80 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 lbs. and over	$ 15.30 plus 60¢ per 100 lbs. over 4,500 lbs.

PASSENGER BUSES FOR HIRE

$27.80 for 10-or-less capacity plus $1.25 for each additional seat over ten seats plus passenger mile tax

MOTORCYCLES

Motorcycles	$ 5.80

FARM TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$ 9.00
2,001 to 4,500 lbs	$ 9.00 plus 20¢ per 100 lbs. or fraction thereof
4,501 to 5,000 lbs	$ 15.30 plus 60¢ per 100 lbs. or fraction thereof
5,001 to 10,000 lbs	$ 18.30 plus 45¢ per 100 lbs. or fraction thereof
10,001 to 16,000 lbs	$ 42.00 plus $1.20 per 100 lbs. or fraction thereof
More than 16,000 lbs	$114.30 plus $1.50 per 100 lbs. or fraction thereof

CITY TRUCKS AND TRUCK-TRACTORS 1/

5,001 to 10,000 lbs	$ 37.02 plus $1.12 per 100 lbs. or fraction thereof
More than 10,000 lbs	$ 88.21 plus $2.31 per 100 lbs. or fraction thereof

STATE TRUCKS AND TRUCK-TRACTORS

2,000 lbs. or less	$ 10.40
2,001 to 3,500 lbs	$ 10.40 plus 20¢ per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 18.90 plus 60¢ per 100 lbs. or fraction thereof
4,501 to 10,000 lbs	$ 37.80 plus $2.00 per 100 lbs. or fraction thereof
More than 10,000 lbs	$ 25.30 plus gross ton mile rate

MOTOR VEHICLE REGISTRATION FEES
(continued)

SCHOOL BUSES

$17.80 for 25-passenger capacity plus 50¢ for each additional seat over twenty-five

TRAILERS AND SEMITRAILERS

Trailers	
Less than 2,000 lbs	$ 5.50
2,000 lbs. and over	$ 10.00
Semitrailers	
All Semitrailers	$ 10.30

RECREATIONAL TRUCKS 1/

2,000 lbs. or less	$ 10.40
2,001 to 3,500 lbs	$ 10.40 plus 20¢ per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$ 18.90 plus 60¢ per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$ 27.30 plus 60¢ per 100 lbs. or fraction thereof

TRAILER COACHES

Trailer Coaches	$ 10.00

MOTOR HOMES

2,000 lbs. or less	$ 8.80
2,001 to 4,500 lbs	$ 8.80 plus 20¢ per 100 lbs. over 2,000 lbs.
4,501 to 6,500 lbs	$ 15.30 plus 60¢ per 100 lbs. over 4,500 lbs.
More than 6,500 lbs	$ 27.30 plus 30¢ per 100 lbs. over 6,500 lbs.

TON-MILE AND PASSENGER MILE TAX RATES

Ton-Mile Tax
- Eight-tenths of one mill upon each gross ton-mile of empty weight
- Two mills upon each gross ton-mile of cargo weight

Passenger Mile Tax
- One mill per passenger per mile

MOTOR VEHICLE REGISTRATION FEES
(continued)

OTHER

Standard & FM Radio and Television Call Letter Plates -- additional fee $5.00
Amateur Radio Call Letter Plates -- additional fee $2.00
Motorcycle Dealers Plates -- $26.00 for 1st license plate issued, $8.50 for each additional plate up to and including five plates, $11.00 for each in excess of five
In Transit Dealer Plates -- First plate is $31.00 plus $8.50 each for next four plus $11.00 each in excess of five
Personalized License Plates -- $35.00 for 1st year issued in addition to normal registration fee; $25.00 fee for subsequent years after issuance in additional to normal registration fee; $13.00 fee for transfer of plates to another vehicle

1/ Trucks not exceeding 6,500 lbs. empty weight to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

LICENSE FEES AND OWNERSHIP TAX COLLECTED

Calendar Year 1982

County	License Fees	Ownership Tax
Adams	$ 3,582,407	$ 8,057,639
Alamosa	170,348	313,202
Arapahoe	3,787,652	12,454,109
Archuleta	74,833	154,095
Baca	119,952	213,873
Bent	78,749	146,964
Boulder	2,209,171	5,594,396
Chaffee	223,811	420,654
Cheyenne	52,578	108,751
Clear Creek	132,161	351,358
Conejos	100,421	148,172
Costilla	46,936	78,847
Crowley	50,364	86,226
Custer	42,851	80,943
Delta	404,101	678,849
Denver	4,998,906	15,491,977
Dolores	33,051	49,162
Douglas	486,900	1,675,65
Eagle	297,205	1,006,502
Elbert	145,976	293,053
El Paso	3,445,564	8,160,760
Fremont	417,540	753,600
Garfield	500,254	1,865,337
Gilpin	62,324	141,409
Grand	202,374	470,566
Gunnison	155,921	335,250
Hinsdale	14,480	27,066
Huerfano	94,550	177,075
Jackson	44,487	118,873
Jefferson	4,652,828	13,366,235
Kiowa	53,411	110,013
Kit Carson	175,369	294,911
La Plata	411,937	844,326
Lake	122,316	278,678
Larimer	1,870,914	4,468,380
Las Animas	187,698	334,193
Lincoln	111,595	216,411
Logan	352,540	715,725
Mesa	1,490,358	3,860,620
Mineral	17,106	38,890
Moffat	271,185	675,615
Montezuma	286,797	677,362
Montrose	433,319	817,589
Morgan	403,084	800,670
Otero	301,026	500,725
Ouray	45,719	93,190
Park	146,470	349,544
Phillips	113,946	227,074
Pitkin	189,373	622,287
Prowers	219,744	413,586
Pueblo	1,494,760	2,877,001
Rio Blanco	163,032	712,016
Rio Grande	195,852	323,726
Routt	263,318	686,252
Saguache	78,831	130,143
San Juan	16,488	32,717
San Miguel	48,704	93,283
Sedgwick	67,213	119,483
Summit	219,604	735,781
Teller	167,830	367,251
Washington	133,415	234,300
Weld	1,866,663	4,014,828
Yuma	226,492	419,265
STATE TOTALS	$38,774,804	$99,906,432

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY

Calendar Year 1982

County	Passenger	Personalized Plates	Handicap	Radio Call Letter Plates	Street Rods	POW Plates	Electric	Motorcycles	Motor Homes
Adams	148,560	1,178	442	186	13	46	5	10,704	2,712
Alamosa	5,860	50	3	7	0	0	0	529	16
Arapahoe	221,868	2,568	391	260	11	91	8	10,900	1,952
Archuleta	2,356	4	4	2	0	3	0	142	13
Baca	2,831	24	4	2	0	0	0	175	15
Bent	2,716	15	7	3	0	1	0	207	7
Boulder	121,012	1,025	264	286	11	12	6	9,409	1,301
Chaffee	8,265	58	11	8	0	2	0	753	57
Cheyenne	1,222	7	4	0	0	0	0	89	8
Clear Creek	5,854	72	8	11	0	3	0	500	53
Conejos	3,261	5	2	0	0	0	0	246	0
Costilla	1,465	2	4	2	0	0	0	112	0
Crowley	1,636	2	5	5	0	2	0	120	8
Custer	1,397	7	3	4	0	0	0	140	5
Delta	12,585	72	19	13	0	1	0	1,161	172
Denver	295,520	3,058	910	200	8	66	9	11,635	621
Dolores	810	2	1	0	0	0	0	72	0
Douglas	20,110	330	10	33	0	5	1	1,301	176
Eagle	12,445	217	13	19	1	0	0	891	19
Elbert	4,695	42	7	5	0	0	0	322	35
El Paso	183,808	1,391	221	262	8	51	4	12,449	2,404
Fremont	16,535	79	77	31	1	2	0	1,639	137
Garfield	17,491	148	12	16	0	0	0	1,501	133
Gilpin	2,663	30	6	9	0	0	0	252	17
Grand	7,151	71	10	5	0	3	0	586	44
Gunnison	5,783	20	4	7	0	0	0	580	21
Hinsdale	474	7	0	0	0	0	0	55	3
Huerfano	3,358	9	13	9	0	0	0	165	12
Jackson	1,103	5	0	0	0	0	0	96	0
Jefferson	249,799	2,364	468	263	34	35	16	15,954	3,705
Kiowa	1,153	10	4	1	0	0	0	95	0
Kit Carson	4,139	20	3	6	0	0	0	293	52
La Plata	15,176	95	20	16	1	1	1	1,133	43
Lake	4,546	42	2	3	1	0	0	424	19
Larimer	85,732	563	229	140	13	17	19	7,879	1,234
Las Animas	7,314	50	16	6	8	0	0	342	0
Lincoln	2,866	16	3	5	1	0	0	219	15
Logan	12,167	48	31	16	0	1	0	857	64
Mesa	54,174	326	131	75	1	9	0	4,536	310
Mineral	646	2	0	0	2	0	0	50	0
Moffat	7,464	55	5	5	0	0	1	736	27
Montezuma	8,428	48	12	6	0	5	0	626	42
Montrose	13,526	57	26	29	0	3	0	1,194	49
Morgan	12,616	172	8	11	1	2	0	909	70
Otero	11,864	52	49	20	0	10	0	809	62
Ouray	1,577	14	0	3	0	0	0	142	1
Park	5,449	43	11	5	1	2	0	354	36
Phillips	2,938	16	8	3	0	0	0	209	15
Pitkin	9,610	203	0	6	0	0	0	798	11
Prowers	6,955	31	11	5	0	3	0	623	20
Pueblo	66,638	381	386	139	0	17	0	4,707	225
Rio Blanco	3,750	33	2	5	0	0	1	265	23
Rio Grande	5,706	40	16	6	0	0	0	604	36
Routt	8,403	70	5	6	0	2	0	1,076	41
Saguache	2,210	16	4	0	0	5	0	213	5
San Juan	551	3	1	0	0	11	0	60	1
San Miguel	1,751	10	2	1	0	0	0	187	6
Sedgwick	1,940	22	5	6	0	3	0	128	4
Summit	9,937	130	5	12	0	0	0	806	3
Teller	7,023	53	8	16	0	0	0	553	87
Washington	3,145	29	2	0	0	0	0	183	8
Weld	69,580	555	209	93	3	19	0	5,150	746
Yuma	5,625	45	1	6	0	2	1	474	24
STATE TOTAL	1,817,232	16,112	4,138	2,299	119	435	72	119,319	16,925

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY
(continued)

County	Trailer	Trucks						Farm Tractors
		Light 1/	Ton Mile	Recreation	Metro	Farm	Truck Tractors	
Adams	23,454	44,774	2,440	4,362	103	2,243	1,414	117
Alamosa	1,548	2,516	103	117	1	780	65	25
Arapahoe	17,937	36,312	1,340	2,799	142	814	286	30
Archuleta	707	1,307	55	146	0	197	20	0
Baca	1,066	961	64	15	0	1,955	16	30
Bent	757	928	35	40	1	848	6	10
Boulder	12,087	24,925	833	1,766	5	1,553	338	20
Chaffee	1,959	3,110	149	524	1	307	69	3
Cheyenne	345	401	35	29	0	856	8	6
Clear Creek	820	1,916	69	210	0	64	46	2
Conejos	928	1,597	39	38	0	929	24	20
Costilla	290	738	7	21	0	514	7	11
Crowley	389	542	23	10	0	708	10	2
Custer	446	623	17	77	0	296	14	6
Delta	3,924	6,106	210	715	5	1,643	103	21
Denver	14,758	49,502	3,775	2,355	451	36	1,306	0
Dolores	359	440	10	64	0	473	10	0
Douglas	4,376	5,806	357	739	5	775	178	5
Eagle	1,740	4,384	282	324	0	311	64	6
Elbert	1,424	1,595	66	141	0	1,508	35	32
El Paso	20,118	41,017	1,323	2,461	191	1,414	429	17
Fremont	3,554	6,383	234	557	12	887	116	11
Garfield	3,660	6,782	471	1,512	1	775	122	4
Gilpin	369	914	30	175	2	26	7	0
Grand	1,717	2,786	182	443	0	420	63	3
Gunnison	1,379	2,263	111	257	0	341	35	1
Hinsdale	127	209	4	17	1	22	4	0
Huerfano	640	1,466	74	50	1	612	43	4
Jackson	502	538	44	85	0	373	30	6
Jefferson	26,718	52,747	1,315	5,873	145	976	473	10
Kiowa	481	383	30	11	0	972	6	9
Kit Carson	1,236	1,422	107	78	1	2,346	42	36
La Plata	3,452	5,853	309	992	5	1,073	76	4
Lake	845	1,991	126	281	1	24	9	0
Larimer	14,032	25,062	911	1,135	45	2,486	250	30
Las Animas	1,191	2,731	108	64	1	1,162	68	13
Lincoln	907	944	86	15	0	1,461	20	43
Logan	2,616	3,739	299	118	1	2,991	154	21
Mesa	12,423	22,077	997	2,547	24	2,316	323	22
Mineral	171	299	5	33	0	16	5	0
Moffat	2,478	3,415	207	905	0	899	72	9
Montezuma	3,086	4,757	234	398	0	1,467	110	10
Montrose	4,428	6,290	275	639	8	2,170	113	15
Morgan	2,731	4,138	314	379	5	3,047	205	41
Otero	2,177	3,860	168	184	23	2,148	65	21
Ouray	413	629	39	19	0	180	11	0
Park	1,175	2,333	78	194	1	270	42	4
Phillips	807	839	77	20	9	1,520	16	49
Pitkin	954	2,351	111	77	1	148	49	0
Prowers	1,709	2,498	154	82	2	1,828	48	18
Pueblo	9,526	22,379	697	1,703	44	1,625	280	9
Rio Blanco	1,539	2,349	168	291	7	601	83	5
Rio Grande	1,749	2,643	93	83	0	1,746	56	9
Routt	1,923	3,528	237	783	0	594	59	18
Saguache	759	957	37	37	0	966	11	17
San Juan	91	278	12	47	0	0	1	0
San Miguel	438	774	30	49	0	222	15	6
Sedgwick	393	565	22	7	0	957	9	9
Summit	1,165	2,989	137	284	0	67	57	2
Teller	1,524	2,607	63	277	1	211	32	0
Washington	982	758	86	19	0	2,442	45	35
Weld	11,823	21,498	1,261	1,367	5	11,116	349	110
Yuma	1,711	1,583	119	54	1	3,237	68	64
STATE TOTAL	239,033	462,107	21,294	39,094	1,252	74,964	8,190	1,031

NUMBER OF REGISTRATIONS
BY TYPE OF LICENSE BY COUNTY
(continued)

County	Government Owned Vehicles	Motor Vehicle Dealers	Motorcycle Dealers	Off Highway Special Mobile Equipment	Special Mobile Equipment	Total Number
Adams	98	2,353	43	594	2,064	247,905
Alamosa	29	116	10	16	88	11,879
Arapahoe	294	4,192	115	601	1,238	304,149
Archuleta	5	20	0	24	11	5,016
Baca	0	58	5	24	29	7,274
Bent	2	29	3	31	38	5,684
Boulder	132	1,724	71	281	707	177,768
Chaffee	8	174	14	71	123	15,666
Cheyenne	5	37	0	12	6	3,070
Clear Creek	12	22	0	32	88	9,782
Conejos	2	44	1	0	7	7,143
Costilla	9	7	0	0	1	3,190
Crowley	0	22	0	9	12	3,505
Custer	1	3	0	2	6	3,047
Delta	28	180	16	84	145	27,203
Denver	221	1,956	0	1,150	2,970	390,507
Dolores	2	12	0	1	6	2,262
Douglas	21	195	17	260	417	35,117
Eagle	60	12	0	44	218	21,050
Elbert	25	33	0	6	54	10,025
El Paso	229	2,908	87	449	1,260	272,501
Fremont	12	232	15	154	84	30,752
Garfield	34	241	25	440	420	33,788
Gilpin	4	21	0	1	20	4,546
Grand	9	52	3	30	88	13,666
Gunnison	12	92	8	41	40	10,995
Hinsdale	3	6	0	3	4	939
Huerfano	2	18	0	14	23	6,513
Jackson	1	0	0	58	42	2,883
Jefferson	146	3,109	101	579	1,795	366,625
Kiowa	5	3	0	0	6	3,169
Kit Carson	18	96	5	24	29	9,953
La Plata	37	198	15	54	213	28,767
Lake	8	40	3	53	46	8,464
Larimer	203	1,361	68	363	845	142,617
Las Animas	23	122	6	118	49	13,392
Lincoln	3	110	0	22	49	6,785
Logan	17	394	11	180	264	23,989
Mesa	79	921	31	995	1,070	103,387
Mineral	4	0	0	1	2	1,236
Moffat	16	88	2	106	304	16,794
Montezuma	20	157	11	363	149	19,929
Montrose	28	270	17	107	227	29,471
Morgan	21	214	12	79	257	25,232
Otero	15	205	7	35	63	21,837
Ouray	4	0	0	7	18	3,057
Park	10	8	0	31	78	10,125
Phillips	8	68	0	44	17	6,663
Pitkin	29	0	0	63	55	14,466
Prowers	11	180	6	121	95	14,400
Pueblo	74	1,127	50	835	689	111,531
Rio Blanco	48	50	2	252	524	9,998
Rio Grande	4	82	8	4	101	12,986
Routt	29	51	14	84	167	17,090
Saguache	8	17	0	18	7	5,287
San Juan	3	5	0	1	4	1,069
San Miguel	0	13	0	3	28	3,535
Sedgwick	6	43	0	8	25	4,152
Summit	24	54	7	47	121	15,847
Teller	9	27	5	2	40	12,538
Washington	8	55	0	0	17	7,814
Weld	81	1,270	46	698	1,083	127,122
Yuma	10	99	13	15	52	13,204
STATE TOTAL	2,269	25,196	873	9,704	18,698	2,880,356

MOTOR VEHICLE EMISSIONS PROGRAM

Fiscal Year Ending June 30, 1983

License and Certificates:

Stations Licensed	248
Stations Renewed	1,139
Mechanics Licensed	842
Mechanics Renewed	2,908
Certificates Sold	1,060,326

Collections:

From Stations Licenses	$ 6,200
From Stations Renewals	$ 11,390
From Mechanics Licenses	$ 8,420
From Mechanics Renewals	$ 14,540
From Certificates Sold	$1,590,489
Total Collections	$1,631,039

STANDARD SUMMARY
OF MOTOR VEHICLE TRAFFIC ACCIDENTS

IN COLORADO FOR ANNUAL 1982

SUMMARY OF ALL ACCIDENTS.

NOTE: The five catagories of injuries follow the Investigating Officer's Traffic Report Form Overlay:

1. No Injury.
2. Possible Injury.
3. Evident, Non-Incapacitating.
4. Evident, Incapacitating.
5. Number of Persons Killed.

1. ACCIDENT CLASSIFICATIONS	NUMBER OF ACCIDENTS				NUMBER OF PERSONS					
						INJURY SEVERITY				
	PROPERTY DAMAGE	IN-JURED	FATAL	TOTAL	1	2	3	4	Tot. 2,3 & 4	5
A. M. Veh. ran off road	13344	6755	275	20374	DATA NOT AVAILABLE	2680	4759	2024	9463	308
B. Non-Coll. Accident	3571	3139	134	6844		1245	2143	1102	4490	146
1. Overturning Accident	2671	2779	122	5572		1137	1949	978	4064	133
2. Other Non-Coll. Acc.	900	360	12	1272		108	194	124	426	13
C. Coll. Acc. involving Ped.	-	1009	78	1087		300	424	379	1103	81
1. School Age to/frm Scho	-	194	2	196		64	84	60	208	2
2. All Others	-	815	76	891		236	340	319	895	79
D. Inv. M. Veh. in Transport	61487	17212	211	78910		13128	9894	3418	26440	244
1. Broadside	13121	4499	51	17671		3450	2831	961	7242	57
2. Head-on	1548	789	52	2389		522	705	421	1648	67
3. Rear end	16761	5726	24	22511		5525	2352	686	8563	29
4. Sideswipe Same Dir.	7828	717	8	8553		553	356	127	1036	9
5. Sideswipe Opp. Dir.	2226	512	13	2751		361	388	156	905	14
6. Approach Turn	4842	2496	23	7361		1708	1769	585	4062	25
7. Overtaking Turn	2792	405	3	3200		244	218	91	553	3
8. Parked M. Veh.	12081	1196	22	13299		521	788	205	1514	25
9. Railway Veh.	53	40	2	95		20	23	9	52	2
10. Bicycle	217	807	12	1036		219	448	171	838	12
11. Motorized Bicycle	18	25	1	44		5	16	6	27	1
E. Involving Animal	1320	145	3	1468		56	89	29	174	4
1. Domestic	477	73	2	552		34	39	17	90	2
2. Wild	843	72	1	916		22	50	12	84	2
F. Involving Fixed Object	12746	5105	171	18022		1897	3572	1386	6855	192
1. Light Pole	1310	563	7	1880	DATA NOT AVAILABLE	199	401	113	713	8
2. Traffic Signal Pole	273	61	3	337		15	35	21	71	3
3. Sign	1013	191	14	1218		78	144	45	267	18
4. Bridge Rail	249	164	6	419		55	133	38	226	6
5. Guard Rail	789	447	16	1252		191	280	128	599	20
6. Median Barrier	364	191	2	557		85	121	41	247	2
7. Bridge Abutment	60	56	3	119		12	48	16	76	3
8. Column or Pier	25	17	2	44		4	12	5	21	2
9. Culvert or Headwall	104	120	3	227		45	81	37	163	4
10. Embankment	1164	907	21	2092		356	638	278	1272	22
11. Curb	1775	699	20	2494		276	441	189	906	20
12. Delineator Post	588	299	33	920		89	261	105	455	41
13. Fence	2057	459	16	2532		166	311	124	601	18
14. Tree	631	371	7	1009		129	272	106	507	7
15. Large Boulder	313	147	10	470		48	106	48	202	10
16. Rocks in Roadway	96	22	-	118		7	16	10	33	-
17. Barricade	159	38	1	198		14	29	10	53	1
18. Wall	184	72	-	256		29	50	15	94	-
19. Crash Cushion	10	9	-	19		3	4	4	11	-
20. Other Fixed Object	1109	215	3	1327		73	150	43	266	3
21 Inv. Other Object	473	57	4	534		23	39	10	72	4
G. Accident Private Property	-	-	-	-		-	-	-	-	-
H. Non-Invest. Reports	-	-	-	-		-	-	-	-	-
TOTALS	79125	26611	597	106333		16626	16124	6314	39064	667

Contributing Circumstances (Table 2) Compiled only from Police Reports

DOES NOT INCLUDE HIT & RUN DRIVERS

2.Dr./Ped. Classification	Tot. Acc.	Fatal Acc.	Inj. Acc.	Prop. Dam.
A. Driver Action				
1. No Improper Drvg.	74691	248	19119	55324
2. Ex. Law. Speed Lim.	3248	140	1548	1560
3. Ex. Saf. Spd. for Con	7331	50	2186	5095
4. Fail Yld. ROW Inter.	9114	24	2618	6472
5. Fail Yld. to Ped.	148	4	120	24
6. Imp. L. turn Int. Traf	5613	21	1805	3787
7. Chng. lanes (Weavg.)	2860	8	485	2367
8. Imp. Passing	1291	2	266	1023
9. Wrg. Sid./Not Passing	1656	49	599	1008
10. Fol. too Close	6481	1	1520	4960
11. Inattentive Driving	23463	116	6700	16647
12. Signaling Violation	505	-	115	390
13. Dis. Traf. Cont. De	4224	25	1568	2631
14. Parking Violation	471	-	83	388
15. Spill load on road	141	2	21	118
16. Improper Backing	3831	2	144	3685
17. Other Imp. Action	16477	78	4092	12307
B. Pedestrian Action				
1. Cross Against Signal	176	4	144	28
2. Cross/Ent. Intersect.	207	6	180	21
3. Cross/Ent. Not Inter.	359	25	296	38
4. Standing in Roadway	80	16	55	9
5. Playing in Roadway	50	2	38	10
6. Soliciting Rides	4	1	2	1
7. Walk Rdwy. w/Traf.	63	7	50	6
8. Walk Rdwy. Ag/Traf.	24	3	14	7
9. Get in/off Vehicle	36	-	32	4
10. Push/work on Veh.	27	7	19	1
11. Other Action	375	29	288	58
C. Condition Driver/Ped.				
1. DUI/DWAI	8238	160	3680	4398
2. Had Been Drinking	9424	113	3510	5801
3. Not Been Drinking	127240	318	32650	94212
4. Unknown if Drinking	10700	194	2637	7869
5. Asleep at Wheel	449	13	225	211
6. Physical Defects	118	1	58	59

3. AGE OF CASUALTY	NUMBER OF PERSONS KILLED									NUMBER OF PERSONS INJURED								
	TOTAL KILLED			PEDESTRIANS			BICYCLISTS			TOTAL INJURED			PEDESTRIANS			BICYCLISTS		
	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female
1. 0 to 4	17	12	5	3	2	1	3	2	1	905	460	445	71	42	29	7	5	2
2. 5 to 9	8	5	3	2	1	1	2	2	-	1101	582	519	167	109	58	30	28	2
3. 10 to 15	15	11	4	3	2	1	1	1	-	1969	1003	966	165	93	72	137	103	34
4. 16 to 17	23	17	6	2	2	-	-	-	-	2704	1403	1301	35	20	15	18	15	3
5. 18 to 20	90	54	36	10	8	2	1	-	1	4743	2791	1952	76	52	24	37	25	12
6. 21 to 24	101	74	27	7	6	1	-	-	-	5708	3500	2208	108	75	33	32	25	7
7. 25 to 34	183	142	41	19	14	5	3	2	1	9785	5792	3993	167	107	60	37	28	9
8. 35 to 44	80	61	19	13	11	2	-	-	-	4289	2305	1984	73	45	28	15	6	9
9. 45 to 54	45	36	9	5	4	1	-	-	-	2362	1204	1158	50	34	16	2	1	1
10. 55 to 64	36	22	14	4	4	-	1	1	-	1699	797	902	35	17	18	3	3	-
11. 65 to 74	27	13	14	9	5	4	-	-	-	974	459	515	39	20	19	1	1	-
12. 75 and older	29	20	9	8	6	2	1	1	-	528	238	290	29	14	15	-	-	-
13. Not Stated	13	11	2	4	2	2	1	1	-	2297	1220	1077	67	43	24	17	10	7
Totals	667	478	189	89	67	22	13	10	3	39064	21754	17310	1082	671	411	336	250	86

Drivers of Vehicles in Proper Parking Locations are Excluded.

4. Age/Sex of Driver	All Acc.	Fatal Acc.	Injury Acc.	Prop Dam	MALE				FEMALE			
					All Acc.	Fatal Acc	Injury Acc	Prop. Dam	All Acc.	Fatal Acc	Injury Acc	Prop. Dam
1. 15 and Younger	***DATA NOT AVAILABLE***	5	518	***DATA NOT AVAILABLE***	***DATA NOT AVAILABLE***	5	371	***DATA NOT AVAILABLE***	***DATA NOT AVAILABLE***	-	147	***DATA NOT AVAILABLE***
2. 16 to 17		10	1599			8	889			2	710	
3. 18 to 20		45	3086			28	1929			17	1157	
4. 21 to 24		63	3985			46	2602			17	1383	
5. 25 to 34		125	7454			107	4686			18	2768	
6. 35 to 44		53	3353			43	1985			10	1368	
7. 45 to 54		33	1739			29	1006			4	733	
8. 55 to 64		21	1222			14	691			7	531	
9. 65 to 74		8	610			6	355			2	255	
10. 75 and older		14	292			11	174			3	118	
11. Not Stated		3	1171			3	711			-	460	
TOTALS		380	25029			300	15399			80	9630	

5. MILEAGE RATES	This Yr to Dt	Last Yr Same Pr	Percent Change
1. Motor Vehicle Traffic Deaths	667	756	-11.8
2. Estimated MV Mileage traveled (Million)	23788	22726	+ 4.7
3. Death rate per 100 million veh. miles.	2.8	3.3	-15.2
4. Fatal Acc. Rate per 100 Mill veh. miles.	2.5	3.0	-16.7
5. Fatal Accidents.	597	675	-11.6
6. Injury Acc. rate per 100 mil veh. miles.	111.9	124.7	-10.3

6. COMPARATIVE TOTALS	SAME PERIOD LAST YEAR			This Year to Date			Same Period Last Year		
	All Acc.	Person Kill	Person Inj.	All Acc.	Person Kill	Person Inj.	All Acc.	Person Kill	Person Inj.
	115120	756	41567	106506	667	39064	115120	756	41567

Vehicles in proper parking positions are included

7. TYPE OF VEHICLE	All Accidents	Fatal Accidents	Injury Accidents	Property Damage
1. Passenger Car	137884	531	34290	103063
2. Car with Trailer	571	1	127	443
3. Pick-up Truck	28161	138	6418	21605
4. Truck, Self-Contained	5584	28	1113	4443
5. Truck, Tractor/Tanker	509	3	112	394
6. Truck, Tractor/Semi-Trailer	2629	51	583	1995
7. Self-Propelled Motorhome	297	1	63	233
8. School Bus	433	1	63	369
9. Non-School Bus	897	5	152	740
10. Motorcycle	3251	75	2408	768
11. Bicycle	1187	14	908	265
12. Motorized Bicycle	73	-	46	27
13. Farm Equipment	99	1	21	77
14. Other	2162	17	433	1712
TOTALS	183737	866	46737	136134

8. LOCATION	NUMBER OF ACCIDENTS				Number of PERSONS	
	Total	Fatal	Injured	Property Dam.	Killed	Injured
1. Rural	25390	366	7903	17121	415	12211
2. Urban	81116	231	18708	62177	252	26853
3. Incorporated	80482	214	17608	62660	235	25235
4. Unincorporated	26024	383	9003	16638	432	13829
TOTALS	106506	597	26611	79298	667	39064

9. Restraint/Safety Protection	YES	NO	NOT STATED
1. Restraint Used	****DATA NOT AVAILABLE***		
2. Occupant Ejected	****DATA NOT AVAILABLE***		
3. Helmet Used	794	1123	1334
4. Eye Protection Used	1612	221	1418

DRIVER'S LICENSE ACTIVITY

Calendar Year 1982

	State Offices	County Offices	All Offices
TYPE OF LICENSE ISSUED:			
Adult Licenses	443,043	6,324	449,367
Provisional Licenses	54,899	795	55,694
Minor Licenses	2,837	52	2,889
Motorcycle Only Licenses	608	38	646
School Bus Licenses	3,871	178	4,049
Total Licenses Issued	505,258	7,387	512,645
TYPE OF PERMIT ISSUED:			
Adult Instruction Permits	17,976	48	18,024
Provisional Instruction Permits	6,284	20	6,304
Minor Instruction Permits	42,237	683	42,920
Motorcycle Instruction Permits	3,429	45	3,474
Total Permits Issued	69,926	796	70,722
Total Licenses & Permits Issued	575,184	8,183	583,367
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	18,136	252	18,388
Colorado I.D. Cards	48,634	91	48,725
Change of Name and/or Address	192,351	1,528	193,879
EXAMINATIONS:			
Written Tests Given	401,996	5,397	407,393
Written Tests Passed	297,224	3,360	300,584
Written Tests Failed	104,772	2,037	106,809
Driving Tests Given	161,103	1,867	162,970
Driving Tests Passed	141,178	1,820	142,998
Driving Tests Failed	19,925	47	19,972
Vision Referrals	1,641	15	1,656
Physical Referrals	657	0	657
Oral Examinations	7,192	159	7,351

DRIVER IMPROVEMENT

RESTRAINT ACTIONS	Calendar Year 1981	1982
Suspensions:		
Insurance Termination and Financial Responsibility	8,621	7,622
Point System	22,302	21,446
Driving Under Influence	1,776	3,364
All Other	6,906	7,955
Total Suspensions	39,605	40,387
Revocations:		
Driving Under Influence	267	2,051
Implied Consent	4,093	5,125
All Other	2,181	2,680
Total Revocations	6,541	9,856
Denials:		
Point System	3,471	3,108
Driving Under Influence	1,371	2,756
Leaving Scene of Accident	214	174
Implied Consent	1,211	1,346
Extensions of Denial	1,889	2,055
All Other	58	51
Total Denials	8,214	9,490
Cancellations:		
Failed License Exam	202	595
Applied for License Under Restraint	941	848
All Other	537	670
Total Cancellations	1,680	2,113
TOTAL RESTRAINT ACTIONS	56,040	61,846
LICENSE REINSTATEMENTS	46,020	51,185
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	97,578	89,555

SALES & USE TAX

39-26-101 *Short title.* This article shall be known and may be cited as the "Emergency Retail Sales Tax Act of 1935"

39-26-106 *Schedule of Sales Tax.* (1) There is imposed upon all sales of commodities and services specified in section 39-26-104 a tax at the rate of three percent of the amount of the sale.

STATE OF COLORADO
DEPARTMENT OF REVENUE

DR 100
(Rev. 9/82)

COMBINED RETAIL SALES TAX RETURN

ACCOUNT NUMBER IS NON-TRANSFERABLE
If new owner, application form DR 590 must be filed.

Return must be filed even if no tax is due.

SEND

**TO COLORADO
DEPARTMENT
OF REVENUE
STATE CAPITOL
ANNEX, 1375
SHERMAN ST.,
DENVER, COLO.
80261
(303) 839-5655
WATS 1-800-
332-2085**

CHANGE ABOVE ADDRESS IF NOT CORRECT.

DO NOT WRITE IN THIS SPACE

WHEN YOU DISCONTINUE YOUR BUSINESS, CHANGE LOCATION, or CHANGE MAILING ADDRESS, PLEASE NOTIFY THE DEPARTMENT of REVENUE BY LETTER OR TELEPHONE IMMEDIATELY.

* If Federal Employers Identification Number (FEIN) is pre-printed in the space below, please check your records to see if you have the same number. If you have a different number, correct the one below so that it corresponds with your records. If no number appears in the space below, please fill in with the FEIN you have on your records.

Use ACCOUNT NUMBER for All References	LIABILITY INFORMATION					A C T	PERIOD Covered			DUE Date		
	Cnty	City	Indust	Type	Liab Date		Mo	Mo	Yr	Mo	Day	Yr

RETURN THIS COPY

SS NO. 1

SS NO. 2

*FEIN

1. GROSS SALES AND SERVICES (include bad debts, previously deducted): $

2. LESS DEDUCTIONS:
   - A. Sales to Other Licensed Dealers, For Resale $
   - B. Other Deductions (must be itemized on reverse side) $
   - C. Total Common Deductions $

MAKE CHECKS OR MONEY ORDERS PAYABLE TO:
COLORADO
DEPARTMENT
OF REVENUE

3. LINE 1 LESS 2C				
Common Net Taxable Sales	$	$	$	$
A. Less Sales Out of Taxing Area	$	$	$	$
B. Food, Machinery, Electricity	$	$	$	$
4. NET Taxable Sales for Each Tax	$	$	$	$
	☐ COUNTY 20-31	☐ CITY 99-31	☐ RTD 62-31	☐ STATE 84-31
COMPUTATION OF TAX				
5. AMOUNT of Sales Tax	$	$	$	$
6. ADD: Excess Tax Collected				
7. TOTAL				
8. DEDUCT Vendor's Fee	%	%	%	%
(Not allowed on delinquent returns)				
9. SALES TAX DUE				
10. ADD: TAX on $ Goods for own use or consumption				
11. Less: Overpayment from previous return. (See back for instructions)				
12. TOTAL TAX DUE	(7)	(7)	(7)	(7)
13. PENALTY: 10% of Tax	(1)	(1)	(1)	(1)
14. INTEREST: ________ % per Month	(11)	(11)	(11)	(11)
15. TOTAL EACH TAX	$	$	$	$
TOTAL	$	$	$	$

16. ENTER TOTAL of All Applicable Columns and Attach Remittance for Total Amount Due $

I hereby certify, under penalty of perjury in the second degree, that the statements made herein are to the best of my knowledge true and correct.

TELEPHONE NO.

NAME OF BUSINESS OR TAXPAYER

AGENT OR OFFICER

TITLE

DATE

SALES AND USE TAX RATES

The rate of tax up to May 1, 1983 was three percent (3%) for both sales and use tax. Effective on this date, the rate was changed to 3 1/2%. See House Bill 1320 and House Bill 1595 in the sales tax section of the Legislative Digest.

In addition to the sales and use tax rate increase, there was imposed effective May 1, 1983, a tax of 0.1% on certain tourist related transactions. See House Bill 1476 in the sales tax section of the Legislative Digest for details. Amounts collected from this tax are not included in this section of the Annual Report.

DEFINITIONS

Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and fuel used in residences for light, heat and power.
Net Taxable Sales:	Gross sales less total deductions.

SALES TAX COLLECTIONS

Fiscal Years Ended June 30, 1974 - 1983

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1983	$549,654,703	$2,837,538	$546,817,165	+ 1.46
1982	$541,239,663	$2,276,913	$538,962,750	+13.11
1981	$480,383,848	$3,900,488	$476,483,360	- 1.97
1980	$492,712,419	$6,671,427	$486,040,992	+ 5.41
1979	$465,204,531	$4,122,276	$461,082,255	+18.85
1978	$392,076,528	$4,126,482	$387,950,046	+19.19
1977	$332,626,738	$7,152,128	$325,474,610	+11.94
1976	$293,153,783	$2,406,126	$290,747,657	+ 9.33
1975	$270,815,086	$4,872,780	$265,942,306	+11.69
1974	$240,121,682	$2,020,351	$238,101,331	+10.65

USE TAX

Fiscal Years Ended June 30, 1974 - 1983

Year	Consumer Use Tax	Retailer Use Tax	Total Use Tax	Percentage Change From Prior Year
1983	$52,960,479	$14,962,441	$67,922,920	- 7.39
1982	$54,831,291	$18,509,068	$73,340,359	+35.23
1981	$38,602,788	$15,632,487	$54,235,275	+ 3.96
1980	$38,365,547	$13,802,357	$52,167,904	+ 9.60
1979	$34,823,401	$12,772,044	$47,595,445	+25.74
1978	$26,287,730	$11,564,131	$37,851,861	+10.57
1977	$23,635,927	$10,597,878	$34,233,805	+17.29
1976	$19,381,781	$ 9,805,187	$29,186,968	+10.34
1975	$17,587,317	$ 8,864,228	$26,451,545	+26.96
1974	$13,799,235	$ 7,036,103	$20,835,338	+ 6.81

NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS AND NET TAXABLE SALES BY BUSINESS CLASS

Fiscal Year Ended June 30, 1983

Business Class	Monthly Average No. Of Returns	Gross Sales	Deductions	Net Taxable Sales	Percent Of Total Net Taxable Sales
		------ Thousands of Dollars	------		
Agriculture, Forestry & Fisheries	254	$ 181,340	$ 137,288	$ 44,052	0.24
Mining	134	283,277	212,785	70,492	0.38
Contract Construction	1,004	795,168	600,462	194,706	1.06
Manufacturing	1,496	6,472,367	5,207,177	1,265,190	6.90
Transportation, Communication, Electric, Gas, and Sanitary Services	751	3,155,685	1,831,698	1,323,987	7.22
Wholesale Trade	2,238	8,085,768	6,748,264	1,337,505	7.29
Retail Trade:					
Building Materials and Farm Equipment	1,833	1,872,510	617,070	1,255,440	6.84
General Merchandise	1,604	2,018,290	271,350	1,746,940	9.52
Food Stores	2,045	4,162,780	3,210,005	952,775	5.19
Automotive Dealers and Service Stations	3,395	6,160,133	3,706,020	2,454,113	13.38
Apparel and Accessory Stores	1,816	770,452	47,192	723,261	3.94
Furniture and Home Furnishings Stores	2,502	1,015,050	267,259	747,791	4.08
Eating and Drinking Places	5,410	2,128,796	193,160	1,935,636	10.55
Miscellaneous Retail Stores	11,707	4,970,476	2,386,153	2,584,323	14.08
Finance, Insurance and Real Estate	585	203,932	69,860	134,072	0.73
Hotels and Other Lodging Places	1,106	548,370	47,220	501,150	2.73
Services Other Than Lodging	5,593	2,607,256	1,544,906	1,062,350	5.79
Government Facilities	28	30,730	22,949	7,782	0.04
Nonclassifiable Establishments	13	9,803	6,805	2,999	0.02
STATE TOTALS 1/	43,517	$45,472,183	$27,127,623	$18,344,560	100.00

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1983

---Thousands of Dollars---

Line No.	County	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manufacturing	Transportation, Communication, Electric, Gas, & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
1.	Adams	$ 9,824	$ 24,573	$ 65,979	$ 155,056	$ 348,696	$ 259,128	$ 117,247	$ 135,248	$ 386,953
2.	Alamosa	59	61	1,422	834	8,938	8,822	9,416	7,882	20,179
3.	Arapahoe	13,153	10,710	37,404	247,923	178,953	170,266	188,615	361,878	463,706
4.	Archuleta	0	9,733	267	281	773	816	5,161	749	6,620
5.	Baca	558	2	364	33	2,003	3,332	4,553	2,380	3,698
6.	Bent	304	2	308	309	1,344	1,181	903	813	4,968
7.	Boulder	8,594	1,474	57,300	199,712	166,227	65,980	88,376	89,952	265,013
8.	Chaffee	64	645	2,257	3,966	9,607	3,880	3,335	5,252	17,092
9.	Cheyenne	305	0	0	59	398	6,934	685	35	822
10.	Clear Creek	1	0	175	1,236	6,728	1,576	1,397	1,157	6,812
11.	Conejos	0	136	134	9	2,863	4,876	1,680	123	5,449
12.	Costilla	58	8	126	57	1,041	266	371	323	1,435
13.	Crowley	0	0	93	47	1,104	17	1,092	27	4,369
14.	Custer	0	0	64	57	152	0	502	114	1,033
15.	Delta	956	0	4,856	4,810	11,764	9,365	11,924	6,699	24,618
16.	Denver	4,569	33,836	176,865	890,435	706,256	1,204,791	329,692	212,918	537,746
17.	Dolores	0	68	1	197	535	441	1,836	53	608
18.	Douglas	854	1,533	3,796	62,861	10,193	5,283	16,693	1,181	24,980
19.	Eagle	254	25	10,210	3,012	10,714	2,582	14,013	4,305	35,881
20.	Elbert	10	0	992	267	807	1,346	604	200	2,994
21.	El Paso	6,293	1,383	52,216	259,268	219,785	150,243	147,773	229,881	337,659
22.	Fremont	649	1	2,003	6,241	24,416	3,689	10,140	11,506	27,834
23.	Garfield	528	1,684	10,847	4,053	57,000	21,992	15,665	13,538	49,887
24.	Gilpin	0	0	0	206	890	1	57	13	1,622
25.	Grand	6	0	3,296	777	10,978	1,164	6,421	1,842	10,522
26.	Gunnison	30	416	1,982	1,802	8,425	6,474	8,357	3,378	18,545
27.	Hinsdale	1	0	66	33	489	9	953	109	762
28.	Huerfano	0	515	1,309	40	1,291	3,756	1,231	703	7,526
29.	Jackson	24	2,063	168	2,754	938	4,669	1,916	214	2,911
30.	Jefferson	13,541	6,898	32,307	115,703	309,762	106,233	124,033	326,965	607,220
31.	Kiowa	89	0	5	129	376	0	459	222	1,267
32.	Kit Carson	490	0	1,473	1,698	1,658	6,416	10,935	1,791	6,569
33.	Lake	0	0	548	350	5,606	206	1,466	1,386	7,886
34.	La Plata	514	2,670	5,126	13,192	23,078	10,351	20,141	16,722	43,318
35.	Larimer	4,251	1,508	31,783	62,991	111,687	42,722	80,880	90,072	146,506
36.	Las Animas	420	573	374	1,050	9,967	3,727	4,077	3,278	14,428
37.	Lincoln	2	550	1,207	352	21,096	1,597	6,138	790	4,595
38.	Logan	229	1,850	6,685	6,425	9,997	19,775	10,262	10,692	22,745
39.	Mesa	1,112	7,303	53,371	47,507	74,934	109,310	54,617	51,131	146,159
40.	Mineral	0	18	20	339	424	2	1,148	31	789
41.	Moffat	542	30,261	15,893	7,291	7,324	20,636	7,701	10,429	24,353
42.	Montezuma	158	783	3,496	2,134	13,961	21,337	15,562	8,789	25,680
43.	Montrose	658	1,397	2,512	5,672	12,936	15,245	14,526	7,766	30,595
44.	Morgan	1,148	1,339	5,391	4,747	15,131	11,532	15,519	9,060	28,617
45.	Otero	1,118	0	2,337	4,011	20,620	8,959	9,377	14,456	19,571
46.	Ouray	0	0	0	40	504	66	1,396	210	1,408
47.	Park	31	0	210	124	940	557	3,059	1,335	973
48.	Phillips	173	0	973	535	17,397	1,541	7,213	727	1,578
49.	Pitkin	237	1,098	2,510	2,976	19,171	7,684	1,882	2,808	21,575
50.	Prowers	77	7,679	3,277	268,960	3,954	6,883	13,191	13,144	7,781
51.	Pueblo	5,294	143	9,105	246,989	107,262	39,667	30,815	85,694	143,975
52.	Rio Blanco	9	2,956	3,297	2,027	26,149	13,890	4,083	1,726	7,827
53.	Rio Grande	107	0	4,447	3,013	15,035	2,948	10,114	3,784	15,201
54.	Routt	1,563	14,730	3,015	3,346	18,100	20,298	6,430	2,886	23,294
55.	Saguache	231	0	532	7	1,856	67	1,044	45	3,625
56.	San Juan	2	0	50	262	221	0	445	9	805
57.	San Miguel	47	0	128	591	558	20	1,397	415	3,645
58.	Sedgwick	0	0	351	252	1,663	1,406	6,520	607	4,055
59.	Summit	294	0	9,199	1,146	25,551	3,904	9,071	1,569	27,111
60.	Teller	16	0	692	690	3,605	320	4,688	543	11,395
61.	Washington	2,902	0	259	63	15,258	94	2,535	962	4,612
62.	Weld	11,703	4,863	24,774	68,160	86,136	86,553	58,415	84,662	108,653
63.	Yuma	1,174	252	2,605	6,669	7,268	1,597	14,944	3,146	8,852
64.	Out of State	104	9,898	10,774	326,900	42,163	146,161	17,133	117,288	6,974
	TOTALS	$95,329	$185,637	$673,230	$3,052,669	$2,824,656	$2,654,585	$1,561,826	$1,967,613	$3,805,884

RETAIL SALES BY BUSINESS CLASS BY COUNTY
(continued)

---Thousands of Dollars---

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Miscellaneous Retail Sales	Finance Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Government Facilities	Nonclassifiable Establishments	Totals	Line No.
$ 653,192	$ 55,846	$ 76,280	$ 133,349	$ 288,774	$ 924	$ 14,473	$ 155,543	$ 288	$ 11	$ 2,881,384	1.
21,151	3,455	2,654	6,493	11,372	9	3,545	8,228	0	1	114,520	2.
760,324	121,555	127,512	240,737	605,983	32,917	24,859	289,567	424	17	3,876,504	3.
5,405	664	626	2,375	4,643	6	3,092	1,934	0	0	43,147	4.
11,396	427	21	836	6,563	19	316	1,315	0	0	37,816	5.
8,337	171	106	548	1,932	6	577	337	0	0	22,148	6.
274,560	58,640	45,924	135,996	220,466	1,892	18,183	105,931	225	141	1,804,586	7.
21,993	1,235	1,335	7,372	12,031	76	3,852	3,639	3	1	97,633	8.
2,198	90	358	878	12,823	0	209	1,734	0	0	27,528	9.
6,943	722	212	7,073	6,057	0	1,527	1,883	0	0	43,499	10.
5,914	84	38	499	2,441	1	398	643	0	0	25,290	11.
781	53	4	557	1,027	0	40	177	0	1	6,324	12.
2,063	101	5	244	680	0	12	182	0	0	10,037	13.
1,784	0	42	326	939	278	172	43	0	0	5,506	14.
21,170	3,423	2,337	5,723	16,550	809	1,448	5,021	0	62	131,536	15.
626,934	145,251	297,672	469,229	880,445	39,199	156,153	643,834	3,875	114	7,359,813	16.
729	0	2	296	1,255	0	119	99	0	0	6,240	17.
23,194	1,048	2,010	9,886	22,545	64	976	8,489	768	15	196,374	18.
12,121	6,522	5,188	42,146	48,989	6,951	35,987	11,104	0	0	250,005	19.
4,125	29	225	839	5,249	0	16	863	0	0	18,566	20.
484,666	67,069	75,063	218,136	290,838	4,020	64,260	147,829	3,071	102	2,759,552	21.
24,710	3,454	3,007	10,913	18,323	61	5,342	5,475	0	0	157,765	22.
65,273	8,490	7,241	24,092	37,664	573	13,820	22,917	0	0	355,266	23.
346	219	35	2,233	1,909	21	143	381	0	0	8,076	24.
9,618	333	593	11,450	13,717	4,503	9,327	3,902	0	0	88,447	25.
8,141	2,514	1,499	9,001	14,309	2,148	5,100	3,386	2,460	0	97,970	26.
950	8	36	433	596	0	1,161	9	0	0	5,615	27.
8,223	394	88	2,814	3,803	23	1,085	863	0	0	33,668	28.
1,459	41	26	795	993	0	362	3,014	0	0	22,367	29.
653,406	94,080	85,742	221,670	377,671	12,773	18,268	220,180	1,136	307	3,327,896	30.
5,637	0	0	330	813	0	190	271	0	0	9,788	31.
17,235	1,259	2,794	5,319	60,694	45	1,702	7,178	775	0	128,031	32.
9,402	993	276	2,586	5,255	38	1,020	1,510	0	0	38,527	33.
40,193	8,631	7,484	28,049	39,685	1,040	14,780	14,644	0	0	289,618	34.
239,562	41,216	37,684	90,940	154,690	1,869	16,342	59,096	12	105	1,213,919	35.
14,818	986	678	3,228	5,789	12	3,183	3,344	123	0	70,056	36.
22,758	128	600	2,487	16,252	21	1,119	861	3	1	80,558	37.
36,008	6,316	4,291	8,831	47,038	34	3,950	10,767	1	203	206,098	38.
165,195	31,854	28,091	50,669	132,730	1,764	13,606	47,339	0	0	1,016,691	39.
379	0	1	540	514	0	905	27	0	0	5,136	40.
25,464	2,812	1,893	6,974	14,750	17	3,565	5,997	0	0	185,900	41.
24,281	2,602	5,216	9,464	20,656	22	4,453	6,671	0	0	165,263	42.
34,435	3,762	3,527	9,394	23,998	48	2,847	8,399	11	0	177,730	43.
63,193	4,119	3,498	9,156	56,769	568	2,064	10,133	4,572	0	246,557	44.
22,217	2,728	3,455	6,773	17,426	200	1,990	4,991	0	0	140,230	45.
655	1	13	2,079	1,713	0	1,421	264	4	0	9,774	46.
3,816	118	68	1,891	3,673	0	1,493	790	1	0	19,080	47.
13,750	274	176	962	25,399	3	166	1,719	1	0	72,586	48.
4,607	10,964	7,304	41,423	50,351	26,734	20,603	16,598	0	258	238,782	49.
21,235	2,958	1,869	6,014	28,498	1	3,301	4,602	3,576	0	396,999	50.
148,804	15,801	24,469	71,529	71,679	2,326	4,470	37,780	2,532	0	1,048,334	51.
5,223	669	316	3,246	5,317	13	808	2,127	902	0	80,584	52.
14,069	2,095	1,949	2,780	24,376	7	3,859	3,784	0	0	107,571	53.
9,241	5,503	3,828	14,935	27,795	9,680	11,677	5,438	13	0	181,770	54.
3,653	13	64	731	5,282	0	557	254	23	0	17,985	55.
176	102	83	1,525	1,904	651	643	38	0	0	6,915	56.
1,492	208	273	3,545	4,159	1,027	885	432	0	0	18,824	57.
11,671	335	355	1,568	6,863	25	551	796	418	0	37,437	58.
14,431	3,246	3,425	37,479	32,316	11,340	31,879	8,749	1	0	220,710	59.
3,942	580	447	4,201	7,618	0	1,393	1,213	0	0	41,342	60.
6,665	531	7	1,586	8,931	5	193	1,770	0	0	46,375	61.
165,589	15,742	17,865	53,565	114,792	3,462	3,100	92,434	35	186	1,000,687	62.
22,112	1,793	1,764	2,736	33,024	9	419	12,295	10	0	120,669	63.
90,950	14,758	3,962	9,617	150,149	15,543	1,144	210,264	0	2,716	1,176,498	64.
$4,983,963	$759,016	$903,606	$2,063,091	$4,111,488	$183,780	$545,118	$2,231,103	$25,268	$4,241	$32,632,103	TOTALS

RETAIL TRADE SALES BY COUNTY
CALENDAR YEARS 1973-1982

Thousands of Dollars

County	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Adams	$ 570,174	$ 604,201	$ 645,961	$ 823,670	$ 956,423	$1,197,426	$1,443,045	$1,477,913	$1,771,362	$1,778,299
Alamosa	40,874	45,065	45,852	51,207	54,940	59,468	69,915	83,320	87,228	83,472
Arapahoe	709,103	756,427	839,937	1,055,687	1,242,285	1,533,103	1,801,115	2,012,420	2,473,841	2,664,612
Archuleta	7,680	9,342	10,093	11,679	12,537	13,301	16,437	21,050	23,458	26,952
Baca	22,253	26,717	23,039	26,256	26,152	27,799	38,032	35,119	35,590	30,298
Bent	10,456	11,474	11,749	13,223	13,044	14,088	14,457	14,871	15,310	17,522
Boulder	418,216	425,612	463,033	564,725	640,580	766,439	892,671	926,876	1,040,162	1,123,879
Chaffee	32,314	34,680	36,214	43,970	47,361	56,607	67,335	68,425	71,046	69,752
Cheyenne	7,464	11,085	9,843	8,414	8,909	10,790	13,794	15,157	15,562	18,572
Clear Creek	12,785	14,037	15,425	17,851	18,932	21,567	25,146	17,146	31,722	30,561
Conejos	9,012	9,038	9,581	10,406	11,553	11,683	13,315	14,418	16,155	16,299
Costilla	2,785	3,203	3,432	3,441	3,210	3,378	3,549	3,430	3,710	4,489
Crowley	5,151	4,646	4,825	5,869	5,681	5,655	5,632	4,824	7,912	9,682
Custer	1,012	1,266	1,515	2,113	2,022	2,316	3,021	3,538	3,577	4,287
Delta	34,942	38,379	43,704	51,554	58,481	63,916	80,695	82,955	89,784	93,404
Denver	1,882,852	1,908,430	1,973,507	2,223,497	2,420,806	2,733,591	3,126,169	3,249,582	3,651,840	3,535,334
Dolores	2,581	2,896	2,997	3,251	3,401	4,086	4,312	4,516	4,540	4,263
Douglas	17,428	17,543	18,232	23,342	29,278	49,419	63,610	68,242	83,959	93,078
Eagle	34,447	40,504	47,647	61,783	67,413	88,696	122,718	142,145	158,565	166,794
Elbert	6,067	6,394	6,198	8,707	9,110	10,982	13,785	13,773	14,105	14,633
El Paso	697,190	713,254	761,936	908,524	1,029,360	1,195,548	1,363,363	1,436,834	1,623,043	1,741,079
Fremont	46,979	49,718	55,039	64,163	67,670	79,309	91,165	95,418	101,050	104,561
Garfield	63,051	67,213	75,198	90,789	96,657	120,382	148,046	172,572	217,733	238,662
Gilpin	2,963	3,190	3,183	3,859	4,098	4,564	5,312	6,414	7,080	6,475
Grand	18,902	20,254	21,295	26,224	29,425	35,448	45,318	49,298	54,098	54,671
Gunnison	23,238	26,122	27,124	31,284	32,175	42,110	56,232	62,000	65,637	65,169
Hinsdale	858	822	972	1,124	1,417	1,701	2,097	2,541	3,083	3,573
Huerfano	13,589	13,602	14,470	17,082	17,166	18,336	20,868	23,613	24,444	24,705
Jackson	4,559	5,296	4,590	4,983	6,341	7,667	10,540	12,925	9,917	9,658
Jefferson	858,275	870,201	948,486	1,154,433	1,301,548	1,546,597	1,797,733	1,083,473	2,222,787	2,353,615
Kiowa	5,701	6,221	5,696	6,617	6,057	6,325	7,242	7,500	6,636	7,392
Kit Carson	40,703	51,527	50,124	51,734	48,373	58,730	74,616	82,840	82,800	81,195
Lake	17,432	18,399	20,592	25,742	26,759	30,269	36,252	41,247	43,144	32,418
La Plata	64,303	69,073	77,145	92,918	102,278	113,916	139,323	161,115	187,240	196,395
Larimer	314,357	331,170	362,725	438,688	512,687	614,252	730,974	756,498	818,399	835,370
Las Animas	30,047	30,362	31,386	36,647	34,531	48,585	42,676	45,337	47,011	46,270
Lincoln	15,634	17,770	19,293	23,898	26,869	28,197	39,434	48,564	58,052	54,246
Logan	67,694	74,634	83,732	96,769	88,848	100,310	122,721	136,313	141,107	142,587
Mesa	175,080	188,718	216,615	270,522	328,488	386,341	468,763	550,957	717,276	705,417
Mineral	1,510	1,674	2,150	3,353	2,271	2,292	2,706	3,584	3,529	3,347
Moffat	25,775	28,969	35,526	44,688	50,817	69,105	93,063	93,162	96,090	99,192
Montezuma	45,628	48,720	54,127	62,549	71,053	84,770	91,587	103,265	114,004	107,650
Montrose	50,824	54,332	63,198	74,036	82,027	95,018	111,974	117,797	127,170	124,799
Morgan	67,364	73,783	77,604	92,191	91,818	107,222	135,713	154,763	189,796	195,103
Otero	56,733	59,391	59,605	68,694	71,731	74,811	86,427	93,655	93,436	94,982
Ouray	2,815	2,965	3,555	3,954	4,082	4,519	5,101	6,521	7,081	7,463
Park	5,095	5,119	5,280	5,894	8,049	9,836	12,802	12,706	14,855	15,083
Phillips	37,136	45,516	46,448	44,916	35,677	43,104	45,078	54,865	56,893	52,934
Pitkin	48,844	59,357	67,642	77,639	78,694	98,092	124,587	127,106	134,529	140,204
Prowers	50,132	60,302	61,926	71,499	71,715	79,367	102,418	107,288	117,757	96,394
Pueblo	301,311	309,281	339,657	395,474	431,044	486,003	557,930	555,901	603,036	586,975
Rio Blanco	9,884	10,651	11,241	12,369	14,827	17,924	21,968	25,191	39,804	34,354
Rio Grande	32,551	36,667	35,968	43,670	46,385	48,678	55,841	63,093	74,832	76,764
Routt	29,898	31,752	39,888	45,118	49,064	67,286	82,905	89,145	93,267	93,566
Saguache	7,086	9,196	12,074	10,175	10,723	11,268	12,032	15,481	16,278	14,597
San Juan	1,531	1,737	1,909	2,083	2,380	2,774	2,965	3,450	4,083	5,225
San Miguel	4,624	5,153	6,177	7,552	10,389	13,662	14,527	15,899	13,552	14,957
Sedgwick	14,239	16,048	17,920	17,865	18,738	22,437	28,582	32,404	34,923	33,149
Summit	19,877	22,148	25,174	34,255	45,693	62,665	82,220	95,086	108,427	123,096
Teller	10,078	10,412	10,923	12,874	15,155	19,487	23,218	26,865	32,131	32,718
Washington	16,924	15,601	14,038	15,681	16,091	18,013	21,975	24,697	26,640	25,593
Weld	272,117	295,641	313,619	350,752	363,750	414,627	491,197	502,358	571,908	581,551
Yuma	36,434	50,301	58,476	65,969	63,957	71,795	90,210	99,315	104,584	96,496
Out of State	144,476	120,931	122,527	149,453	128,145	114,391	139,229	238,348	271,282	350,155
STATE TOTALS	$7,581,037	$7,904,132	$8,479,037	$10,069,148	$11,177,340	$13,152,043	$15,457,683	$15,697,124	$18,979,852	$19,495,987

NOTE: Retail trade consists of retail sales in the building materials and farm equipment, general merchandise, food stores, auto dealers and gas stations, clothing stores, furniture stores, eating and drinking places, and miscellaneous retail stores categories.

RETAIL SALES BY COUNTY
CALENDAR YEARS 1973-1982

Thousands of Dollars

County	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Adams	$ 902,127	$ 1,096,208	$ 1,143,432	$ 1,288,492	$ 1,514,871	$ 1,844,429	$ 2,198,059	$ 2,390,634	$ 2,791,783	$ 2,848,850
Alamosa	48,925	56,936	62,237	68,800	74,129	80,519	94,485	108,933	117,044	115,782
Arapahoe	866,715	1,069,886	1,225,098	1,578,065	1,763,827	2,061,966	2,445,022	2,752,004	3,326,031	3,689,473
Archuleta	11,413	13,972	13,212	16,928	19,686	17,605	20,538	25,782	30,905	37,914
Baca	27,190	36,907	34,545	39,739	38,494	37,505	47,512	44,675	40,899	38,915
Bent	11,910	14,161	14,460	16,156	16,008	17,117	17,702	18,477	20,463	22,257
Boulder	564,894	651,846	708,334	847,247	996,914	1,160,328	1,356,351	1,421,250	1,576,480	1,777,661
Chaffee	39,305	44,465	47,331	56,366	60,831	71,107	90,164	94,612	97,643	99,078
Cheyenne	7,942	13,417	12,516	10,542	11,213	13,827	18,035	20,160	22,440	27,623
Clear Creek	15,784	18,040	20,159	23,485	25,313	28,535	33,251	36,938	41,090	42,485
Conejos	9,925	11,721	12,254	13,920	16,616	18,006	21,328	22,791	27,405	25,806
Costilla	3,066	3,744	4,082	4,106	4,200	3,895	4,293	4,460	5,006	6,234
Crowley	8,899	9,406	8,386	9,391	8,618	7,140	6,609	5,806	9,051	10,943
Custer	1,307	1,532	1,674	2,305	2,330	2,632	3,393	4,010	4,240	4,767
Delta	43,131	51,279	62,286	73,639	84,669	90,924	118,470	124,324	141,295	136,230
Denver	3,633,432	3,872,412	3,942,741	4,483,978	4,810,569	5,388,933	6,272,877	6,617,915	7,488,572	7,523,148
Dolores	2,752	3,159	3,449	3,981	4,312	5,256	5,724	6,739	6,025	5,916
Douglas	36,285	41,911	47,072	53,226	64,708	81,828	101,306	109,766	134,560	151,697
Eagle	50,179	63,202	75,708	94,998	102,383	129,074	183,456	212,306	235,884	246,194
Elbert	6,880	7,222	8,078	10,453	10,749	13,242	16,190	16,035	16,987	18,467
El Paso	915,935	1,057,999	1,119,604	1,293,817	1,472,760	1,688,941	1,996,089	2,099,121	2,338,319	2,592,644
Fremont	59,705	68,833	77,275	88,739	94,267	108,055	125,873	135,107	144,019	151,661
Garfield	96,224	116,750	134,058	158,767	152,101	175,644	224,194	263,651	348,773	383,893
Gilpin	3,053	3,647	3,665	4,457	4,827	5,536	6,667	7,947	8,525	8,321
Grand	26,020	29,740	33,491	39,497	44,221	53,253	68,727	76,401	82,200	87,036
Gunnison	31,350	37,999	39,770	45,321	47,709	59,721	80,802	92,941	95,253	98,057
Hinsdale	1,210	1,418	1,744	1,970	2,311	2,661	3,176	3,901	4,591	5,306
Huerfano	17,276	18,548	20,141	23,041	22,954	25,043	29,070	32,163	32,345	36,974
Jackson	7,674	8,520	8,483	10,098	11,667	23,075	25,803	32,259	27,042	26,006
Jefferson	1,019,052	1,134,887	1,315,709	1,640,264	1,803,031	2,136,558	2,445,549	2,682,141	2,941,497	3,231,241
Kiowa	6,236	7,231	6,794	7,869	7,296	7,447	8,711	9,186	8,352	9,038
Kit Carson	48,247	67,851	69,268	72,187	64,412	72,963	90,939	98,872	101,501	101,448
Lake	20,438	23,405	27,572	33,636	33,917	38,542	45,486	52,744	54,301	42,838
La Plata	87,955	106,020	113,302	137,559	150,910	170,717	212,125	235,875	272,481	285,679
Larimer	406,920	476,614	514,108	639,048	733,824	855,908	1,024,304	1,047,388	1,106,489	1,169,037
Las Animas	37,451	41,459	43,492	48,798	48,360	64,384	61,588	66,702	69,092	69,287
Lincoln	22,161	30,414	31,019	37,646	41,224	45,520	59,964	71,141	83,214	83,050
Logan	215,043	277,460	271,079	317,218	256,109	340,742	379,335	378,162	435,278	207,278
Mesa	240,669	303,739	345,036	426,870	505,224	595,361	751,007	883,277	1,142,690	1,085,592
Mineral	1,848	2,701	3,547	4,691	3,511	3,382	4,008	5,314	5,448	5,117
Moffat	35,201	48,188	58,883	82,878	89,893	114,564	142,518	161,680	177,728	188,457
Montezuma	57,325	68,969	77,043	87,756	100,516	117,994	137,043	155,985	174,187	160,778
Montrose	64,211	78,214	90,671	106,595	123,805	142,816	161,385	165,247	181,915	180,609
Morgan	92,031	113,812	128,736	142,652	147,114	171,301	208,338	254,669	311,763	279,009
Otero	77,730	89,726	90,537	104,627	110,456	114,896	132,785	150,933	151,638	141,002
Ouray	3,534	3,836	4,304	4,731	5,026	5,888	6,758	8,685	9,180	9,770
Park	5,762	6,167	6,320	7,325	9,514	11,814	15,943	15,866	18,338	19,004
Phillips	39,211	53,066	54,154	55,464	46,735	56,986	59,462	73,826	77,689	76,814
Pitkin	68,196	83,697	99,096	115,639	116,815	151,143	202,087	213,843	227,979	232,416
Prowers	62,337	76,181	80,130	91,196	93,674	100,978	128,170	139,351	163,432	168,353
Pueblo	675,149	823,142	887,861	982,589	1,042,765	1,169,029	1,394,686	1,404,499	1,456,860	1,164,549
Rio Blanco	15,680	20,899	27,587	27,934	36,049	44,979	51,650	70,400	106,379	93,578
Rio Grande	46,755	58,115	56,979	64,886	65,555	68,575	77,878	90,918	113,030	112,882
Routt	39,211	47,505	57,925	66,344	71,777	100,555	151,727	168,177	184,447	182,811
Saguache	7,935	10,655	14,572	12,878	13,438	13,930	15,211	19,421	20,106	18,224
San Juan	1,776	2,153	2,431	2,751	3,100	3,599	3,829	4,701	5,577	6,712
San Miguel	5,095	6,595	7,920	9,344	11,964	16,298	17,773	19,102	16,268	18,467
Sedgwick	17,508	20,240	22,513	22,942	23,043	26,405	33,166	37,500	40,194	38,842
Summit	25,760	34,148	41,657	54,236	67,480	93,651	124,434	154,229	173,999	212,977
Teller	11,327	12,422	13,529	15,934	18,321	23,630	29,420	33,795	39,017	40,067
Washington	21,073	21,571	19,882	25,182	25,436	29,260	35,011	40,849	46,814	47,249
Weld	374,125	445,043	536,960	584,406	559,273	630,943	760,220	781,318	909,429	995,204
Yuma	43,079	66,576	79,022	89,552	84,441	93,489	117,224	130,889	137,875	132,760
Out of State	376,125	435,485	433,309	468,096	498,840	463,157	639,131	848,322	1,005,876	1,211,491
STATE TOTALS	$11,722,664	$13,523,068	$14,518,231	$16,953,249	$18,496,106	$21,313,200	$25,344,038	$27,456,115	$31,184,940	$32,240,972

NOTE: Sum of items may not equal totals because of rounding.

NUMBER OF RETURNS, SALES BY TYPE OF SALES, AND SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1983

Dollar Amounts in Thousands

County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	31,143	5.96	$ 3,998,185	8.79	$ 1,116,801	8.70
Alamosa	2,847	0.54	125,049	0.28	10,529	0.08
Arapahoe	51,519	9.86	5,252,176	11.55	1,375,672	10.71
Archuleta	1,406	0.26	46,171	0.10	3,025	0.02
Baca	1,350	0.25	46,899	0.10	9,083	0.07
Bent	768	0.14	24,650	0.05	2,502	0.02
Boulder	31,014	5.93	2,233,275	4.91	428,689	3.34
Chaffee	3,658	0.70	112,439	0.25	14,806	0.12
Cheyenne	637	0.12	29,500	0.06	1,972	0.02
Clear Creek	2,152	0.41	49,201	0.11	5,702	0.04
Conejos	1,020	0.19	28,124	0.06	2,834	0.02
Costilla	521	0.09	13,663	0.03	7,339	0.06
Crowley	424	0.08	10,518	0.02	482	*
Custer	417	0.08	5,999	0.01	492	*
Delta	4,643	0.89	244,531	0.54	112,995	0.88
Denver	83,996	16.09	12,519,974	27.53	5,160,161	40.19
Dolores	392	0.08	7,026	0.02	786	0.01
Douglas	4,237	0.81	243,142	0.53	46,768	0.36
Eagle	6,614	1.27	258,567	0.57	8,562	0.07
Elbert	938	0.18	19,788	0.04	1,222	0.01
El Paso	47,468	9.09	3,284,827	7.22	525,275	4.09
Fremont	4,861	0.93	245,787	0.54	88,023	0.69
Garfield	7,709	1.48	392,937	0.86	37,671	0.29
Gilpin	774	0.15	8,642	0.02	565	*
Grand	3,793	0.73	101,710	0.22	13,263	0.10
Gunnison	3,816	0.73	106,664	0.23	8,694	0.07
Hinsdale	504	0.10	5,742	0.01	128	*
Huerfano	1,497	0.29	37,810	0.08	4,142	0.03
Jackson	656	0.13	24,007	0.05	1,640	0.01
Jefferson	49,592	9.50	3,899,997	8.58	572,101	4.46
Kiowa	389	0.07	11,958	0.03	2,170	0.02
Kit Carson	2,124	0.41	139,288	0.31	11,256	0.09
Lake	1,465	0.28	46,137	0.10	7,611	0.06
La Plata	7,542	1.44	321,000	0.71	31,382	0.24
Larimer	27,913	5.35	1,613,175	3.55	399,257	3.11
Las Animas	2,809	0.54	81,484	0.18	11,428	0.09
Lincoln	1,486	0.28	99,516	0.22	18,959	0.15
Logan	4,703	0.90	459,622	1.01	253,523	1.97
Mesa	18,136	3.47	1,269,214	2.79	252,522	1.97
Mineral	360	0.07	5,242	0.01	106	*
Moffat	3,352	0.64	218,685	0.48	32,785	0.26
Montezuma	3,858	0.74	207,217	0.46	41,953	0.33
Montrose	5,022	0.96	281,246	0.62	103,516	0.81
Morgan	5,785	1.11	573,522	1.26	326,965	2.55
Otero	3,883	0.74	192,948	0.42	52,717	0.41
Ouray	746	0.14	10,108	0.02	334	*
Park	1,138	0.22	22,022	0.05	2,942	0.02
Phillips	1,376	0.26	83,773	0.18	11,187	0.09
Pitkin	6,294	1.21	259,159	0.57	20,377	0.16
Prowers	3,304	0.63	423,006	0.93	26,007	0.20
Pueblo	17,585	3.37	1,261,906	2.78	213,572	1.66
Rio Blanco	1,733	0.33	86,273	0.19	5,689	0.04
Rio Grande	2,650	0.51	126,500	0.28	18,930	0.15
Routt	4,628	0.89	214,030	0.47	32,259	0.25
Saguache	812	0.16	25,292	0.06	7,308	0.06
San Juan	649	0.12	7,253	0.02	338	*
San Miguel	1,101	0.21	19,817	0.04	993	0.01
Sedgwick	962	0.18	40,175	0.09	2,738	0.02
Summit	5,612	1.07	233,801	0.51	13,091	0.10
Teller	2,174	0.42	44,776	0.10	3,434	0.03
Washington	1,208	0.23	48,413	0.11	2,038	0.02
Weld	18,149	3.48	1,258,072	2.77	257,384	2.00
Yuma	2,955	0.57	127,695	0.28	7,026	0.05
Out of State 1/	9,924	1.90	2,282,859	5.02	1,106,361	8.62
STATE TOTALS 2/	522,199	100.00	$45,472,183	100.00	$12,840,080	100.00

1/ Out of state establishments and unallocated areas.

2/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

NUMBER OF RETURNS, SALES BY TYPE OF SALES, AND SALES TAX BY COUNTY
(continued)

Dollar Amounts in Thousands

County	Total Deductions	Percent of State Total	Retail Sales	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax 3/
Adams	$ 2,460,524	9.07	$ 2,881,384	8.83	$ 1,537,661	8.38	$ 45,836
Alamosa	62,479	0.23	114,520	0.35	62,570	0.34	1,866
Arapahoe	2,938,085	10.83	3,876,504	11.88	2,314,091	12.61	69,149
Archuleta	24,807	0.09	43,147	0.13	21,364	0.12	638
Baca	31,839	0.12	37,816	0.12	15,062	0.08	451
Bent	15,872	0.06	22,148	0.07	8,778	0.05	262
Boulder	1,221,900	4.50	1,804,586	5.53	1,011,375	5.51	30,208
Chaffee	61,703	0.23	97,634	0.30	50,736	0.28	1,515
Cheyenne	19,465	0.07	27,528	0.08	10,035	0.05	299
Clear Creek	28,116	0.10	43,499	0.13	21,085	0.11	627
Conejos	20,432	0.08	25,290	0.08	7,691	0.04	230
Costilla	10,199	0.04	6,324	0.02	3,463	0.02	102
Crowley	6,090	0.02	10,037	0.03	4,428	0.02	132
Custer	2,807	0.01	5,506	0.02	3,192	0.02	95
Delta	172,938	0.64	131,536	0.40	71,593	0.39	2,136
Denver	8,236,825	30.36	7,359,813	22.55	4,283,149	23.35	127,769
Dolores	4,057	0.01	6,240	0.02	2,969	0.02	89
Douglas	169,686	0.63	196,374	0.60	73,456	0.40	2,202
Eagle	78,545	0.29	250,005	0.77	180,022	0.98	5,304
Elbert	14,714	0.05	18,566	0.06	5,074	0.03	152
El Paso	1,700,980	6.27	2,759,552	8.46	1,583,847	8.63	47,347
Fremont	161,786	0.60	157,765	0.48	84,002	0.46	2,514
Garfield	210,738	0.78	355,266	1.09	182,199	0.99	5,427
Gilpin	3,190	0.01	8,076	0.02	5,452	0.03	163
Grand	45,262	0.17	88,447	0.27	56,448	0.31	1,668
Gunnison	47,444	0.17	97,970	0.30	59,220	0.32	1,757
Hinsdale	1,738	0.01	5,615	0.02	4,004	0.02	119
Huerfano	22,783	0.08	33,668	0.10	15,027	0.08	449
Jackson	18,291	0.07	22,367	0.07	5,716	0.03	170
Jefferson	1,970,951	7.27	3,327,896	10.20	1,929,046	10.52	57,643
Kiowa	8,938	0.03	9,788	0.03	3,020	0.02	91
Kit Carson	93,685	0.35	128,031	0.39	45,602	0.25	1,363
Lake	27,543	0.10	38,527	0.12	18,594	0.10	552
La Plata	147,301	0.54	289,618	0.89	173,699	0.95	5,190
Larimer	888,632	3.28	1,213,919	3.72	724,543	3.95	21,653
Las Animas	50,655	0.19	70,056	0.21	30,829	0.17	920
Lincoln	70,614	0.26	80,558	0.25	28,902	0.16	863
Logan	345,369	1.27	206,098	0.63	114,252	0.62	3,411
Mesa	720,604	2.66	1,016,691	3.12	548,610	2.99	16,344
Mineral	1,648	0.01	5,136	0.02	3,594	0.02	107
Moffat	134,639	0.50	185,900	0.57	84,045	0.46	2,497
Montezuma	110,834	0.41	165,263	0.51	96,383	0.53	2,883
Montrose	183,175	0.68	177,730	0.54	98,071	0.53	2,929
Morgan	443,747	1.64	246,557	0.76	129,775	0.71	3,875
Otero	125,642	0.46	140,230	0.37	67,305	0.37	2,011
Ouray	3,050	0.01	9,774	0.03	7,058	0.04	212
Park	11,652	0.04	19,080	0.06	10,370	0.06	311
Phillips	62,007	0.23	72,586	0.22	21,766	0.12	649
Pitkin	79,784	0.29	238,782	0.73	179,374	0.98	5,266
Prowers	349,693	1.29	396,999	1.22	73,313	0.40	2,191
Pueblo	785,536	2.90	1,048,334	3.21	476,370	2.60	14,216
Rio Blanco	53,474	0.20	80,584	0.25	32,799	0.18	975
Rio Grande	76,210	0.28	107,571	0.33	50,291	0.27	1,501
Routt	93,039	0.34	181,770	0.56	120,991	0.66	3,579
Saguache	17,812	0.07	17,985	0.06	7,480	0.04	223
San Juan	2,463	0.01	6,915	0.02	4,791	0.03	143
San Miguel	6,925	0.03	18,824	0.06	12,892	0.07	381
Sedgwick	25,123	0.09	37,437	0.11	15,052	0.08	450
Summit	77,609	0.29	220,710	0.68	156,192	0.85	4,596
Teller	20,587	0.08	41,342	0.13	24,189	0.13	725
Washington	34,941	0.13	46,375	0.14	13,473	0.07	406
Weld	751,608	2.77	1,000,687	3.07	506,463	2.76	15,138
Yuma	76,862	0.28	120,669	0.37	50,833	0.28	1,521
Out of State	1,481,976	5.46	1,176,498	3.61	800,883	4.37	23,900
STATE TOTALS	$27,127,623	100.00	$32,632,103	100.00	$18,344,560	100.00	$547,394

3/ Percentages of net sales tax are identical to those shown for net taxable sales.

NUMBER OF RETURNS, RETAIL SALES AND NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1983

		Thousands of Dollars	
Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY and FISHERIES	254	$ 95,329	$ 1,335
MINING	134	$ 185,637	$ 2,096
CONTRACT CONSTRUCTION	1,004	$ 673,230	$ 5,801
MANUFACTURING	1,496	$ 3,052,669	$ 37,829
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, and SANITARY SERVICES	751	$ 2,824,656	$ 39,416
WHOLESALE TRADE	2,238	$ 2,654,585	$ 39,933
RETAIL TRADE:			
BUILDING MATERIALS HARDWARE and FARM EQUIPMENT:			
Lumber and Other Building Material Dealers	659	$ 862,275	$ 22,788
Heating and Plumbing Equipment Dealers	131	81,891	1,340
Paint, Glass and Wallpaper Stores	278	111,375	2,094
Electrical Supply Stores	137	105,173	2,201
Hardware Stores	442	213,726	5,397
Farm Equipment Stores	185	187,386	3,816
Subtotal	1,833	$ 1,561,826	$ 37,636
GENERAL MERCHANDISE:			
Department Stores	156	$ 1,048,757	$ 28,963
Mail-Order Houses	131	289,712	6,619
Limited-Price Variety Stores	103	296,708	8,359
Merchandise Vending Machine Operators	67	22,823	211
Direct Selling Organizations	753	51,389	1,152
Miscellaneous General Merchandise Stores	396	258,221	6,685
Subtotal	1,604	$ 1,967,613	$ 51,989

NUMBER OF RETURNS, RETAIL SALES AND NET TAX COLLECTED BY BUSINESS CLASS (continued)

Business Class	Monthly Average No. Of Returns	Retail Sales (Thousands of Dollars)	Net Tax Collected (Thousands of Dollars)
RETAIL TRADE: (continued)			
FOOD STORES:			
Grocery Stores	1,276	$ 3,642,439	$ 26,044
Meat and Fish Markets	91	29,793	163
Fruit and Vegetable Markets	34	5,600	38
Candy, Nut and Confectionery Stores	79	13,900	155
Dairy Products Stores	187	42,106	732
Retail Bakeries	214	35,764	767
Miscellaneous Food Stores	162	36,282	533
Subtotal	2,045	$ 3,805,884	$ 28,433
AUTOMOTIVE DEALERS and SERVICE STATIONS:			
M.V. Dealers (New and Used Cars)	421	$ 2,363,059	$ 47,927
M.V. Dealers (Used Cars Only)	409	176,922	3,873
Tire, Battery, and Accessory Dealers	930	440,774	9,531
Gasoline Service Stations	1,268	1,671,192	6,806
Mobile Home and Trailer Dealers	145	122,974	2,048
Miscellaneous Aircraft, Marine Automotive Dealers	222	209,041	3,286
Subtotal	3,395	$ 4,983,963	$ 73,470
APPAREL and ACCESSORIES:			
Men's/Boy's Clothing and Furnishing Stores	219	$ 83,349	$ 2,399
Women's Ready-to-Wear Stores	553	184,324	5,260
Women's Accessory and Specialty Stores	34	4,066	114
Children's and Infants' Wear Stores	90	23,615	633
Family Clothing Stores	292	297,968	8,488
Shoe Stores	433	118,856	3,497
Custom Tailors	40	4,846	109
Furriers and Fur Shops	16	10,761	202
Miscellaneous Apparel and Accessory Stores	140	31,232	830
Subtotal	1,816	$ 759,016	$ 21,531

NUMBER OF RETURNS, RETAIL SALES AND NET TAX COLLECTED BY BUSINESS CLASS (continued)

		Thousands of Dollars	
Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)			
FURNITURE, HOME FURNISHINGS and EQUIPMENT:			
Furniture, Home Furnishings and Equipment Stores	1,709	$ 601,747	$ 14,484
Household Appliance Stores	242	110,899	2,912
Radio, Television, and Music Stores	551	190,959	4,879
Subtotal	2,502	$ 903,606	$ 22,275
EATING and DRINKING PLACES:			
Eating Places	2,791	$ 1,055,661	$ 29,376
Drinking Places	2,619	1,007,430	28,297
Subtotal	5,410	$ 2,063,091	$ 57,673
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	431	$ 359,676	$ 6,344
Liquor Stores	968	409,099	11,327
Antique and Secondhand Stores	663	59,128	1,585
Book and Stationery Stores	442	204,927	4,759
Sporting Goods and Bicycle Shops	781	293,533	7,390
Farm and Garden Supply Stores	437	337,486	3,024
Jewelry Stores	403	116,581	2,919
Fuel and Ice Dealers	159	62,210	560
Retail Stores Not Elsewhere Classified	7,423	2,268,850	39,221
Subtotal	11,707	$ 4,111,488	$ 77,129
FINANCE, INSURANCE and REAL ESTATE	585	$ 183,780	$ 3,950
HOTELS and OTHER LODGING PLACES	1,106	$ 545,118	$ 14,911
PERSONAL SERVICES OTHER THAN LODGING	5,593	$ 2,231,103	$ 31,669
GOVERNMENT FACILITIES	28	$ 25,268	$ 231
NONCLASSIFIABLE ESTABLISHMENTS	13	$ 4,241	$ 88
STATE TOTALS [1]	43,517	$32,632,103	$547,394

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[1] Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1983

County/City	Gross Sales	Retail Sales	Net Tax Collection
ADAMS	$ 3,998,185,153	$ 2,881,384,495	$ 45,835,804
Aurora	428,521,078	384,296,781	6,106,420
Bennett	7,036,297	6,772,710	51,950
Brighton	151,155,912	137,236,282	2,263,041
Commerce City	687,251,526	455,459,024	6,359,890
Federal Heights	117,548,295	113,404,918	1,547,727
Northglenn	298,801,699	274,962,294	5,713,183
Strasburg	2,444,781	2,300,504	26,936
Thornton	418,168,941	346,370,838	5,965,651
Westminster	189,196,575	172,140,044	2,478,927
Remainder of County	1,698,060,049	988,441,100	15,322,079
ALAMOSA	125,049,377	114,520,204	1,866,105
Alamosa	108,218,598	98,524,503	1,635,215
Remainder of County	16,830,779	15,995,701	230,890
ARAPAHOE	5,252,175,923	3,876,503,608	69,148,596
Aurora	1,446,690,337	1,215,797,143	22,813,142
Byers	19,712,898	6,479,310	84,797
Deer Trail	1,037,142	1,029,312	18,081
Englewood	1,966,041,643	1,341,143,271	21,540,951
Glendale	259,313,599	136,270,988	3,020,885
Littleton	620,025,277	512,407,079	9,532,322
Sheridan	92,487,326	73,486,576	1,297,694
Strasburg	14,209,408	13,008,023	326,782
Remainder of County	832,658,293	576,881,906	10,513,942
ARCHULETA	46,171,317	43,146,516	638,227
Pagosa Springs	24,892,978	23,566,488	439,083
Remainder of County	21,278,339	19,580,028	199,144
BACA	46,898,909	37,815,755	451,057
Campo	448,550	447,958	6,029
Pritchett	256,345	164,791	4,612
Springfield	29,492,976	26,343,625	300,225
Walsh	7,345,223	4,679,747	67,415
Remainder of County	9,355,815	6,179,634	72,776
BENT	24,649,948	22,148,004	262,099
Las Animas	15,650,808	14,797,281	204,955
Remainder of County	8,999,140	7,350,723	57,144

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
BOULDER	2,233,275,397	1,804,586,213	30,207,661
Boulder	1,240,208,341	1,048,688,914	18,239,332
Broomfield	148,331,463	97,337,699	1,735,669
Lafayette	64,106,252	34,655,951	533,366
Longmont	482,589,018	373,636,990	6,666,619
Louisville	77,632,784	70,264,992	1,257,713
Lyons	8,033,476	6,690,376	86,443
Nederland	5,388,606	5,294,256	73,134
Niwot	4,197,094	3,963,100	27,504
Remainder of County	202,788,363	164,053,935	1,587,881
CHAFFEE	112,439,429	97,633,668	1,514,648
Buena Vista	24,107,141	23,275,628	337,662
Poncha Springs	4,431,252	4,399,351	77,076
Salida	58,115,249	47,243,390	654,532
Remainder of County	25,785,787	22,715,299	445,378
CHEYENNE	29,499,871	27,527,779	299,066
Cheyenne Wells	19,267,412	17,767,238	199,626
Kit Carson	1,485,481	1,223,134	14,851
Remainder of County	8,746,978	8,537,407	84,589
Clear Creek	49,200,550	43,499,027	626,854
Empire	1,670,402	1,600,761	23,514
Georgetown	8,366,838	8,146,902	158,754
Idaho Springs	28,663,364	23,933,634	329,738
Silver Plume	373,386	368,565	4,534
Remainder of County	10,126,560	9,449,165	110,314
CONEJOS	28,123,553	25,289,921	229,675
Antonito	8,132,238	7,366,698	46,722
La Jara	7,508,502	7,052,029	61,838
Manassa	2,552,156	2,485,576	38,492
Romeo	426,728	426,728	4,739
Remainder of County	9,503,929	7,958,890	77,884
COSTILLA	13,662,587	6,323,930	102,945
Blanca	440,330	425,378	8,088
Fort Garland	2,144,333	2,083,542	23,381
San Luis	2,228,755	2,206,816	37,731
Remainder of County	8,849,169	1,608,194	33,745

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
CROWLEY	10,518,084	10,036,550	131,593
Ordway	9,159,704	8,707,683	116,068
Remainder of County	1,358,380	1,328,867	15,525
CUSTER	5,998,528	5,506,433	95,403
Westcliffe	3,271,779	3,156,574	68,226
Remainder of County	2,726,749	2,349,859	27,177
DELTA	244,531,423	131,536,134	2,135,875
Cedaredge	7,737,302	6,935,637	94,838
Crawford	1,011,307	942,777	13,727
Delta	135,871,006	73,053,708	1,256,226
Hotchkiss	6,640,920	6,275,449	88,976
Paonia	51,326,358	10,816,259	180,887
Remainder of County	41,944,530	33,512,304	501,221
DENVER City and County	12,519,973,885	7,359,812,997	127,769,476
DOLORES	7,025,626	6,239,503	89,174
Dove Creek	5,701,631	5,066,655	71,235
Remainder of County	1,323,995	1,172,848	17,939
DOUGLAS	243,142,025	196,374,385	2,202,361
Castle Rock	66,265,609	57,767,065	971,486
Franktown	2,705,380	2,665,925	27,543
Parker	25,397,392	21,932,874	342,141
Sedalia	5,143,207	4,828,578	36,684
Remainder of County	143,630,437	109,179,943	824,507
EAGLE	258,567,037	250,005,332	5,303,939
Basalt	8,908,914	8,836,089	120,981
Eagle	14,519,308	14,074,592	248,069
Gypsum	975,814	942,171	11,285
Minturn	6,805,284	6,733,820	163,275
Vail	154,092,476	152,669,946	3,559,372
Remainder of County	73,265,241	66,748,714	1,200,957
ELBERT	19,788,079	18,565,981	151,979
Agate	2,634,915	2,605,801	2,924
Elizabeth	5,222,187	4,733,670	55,324
Kiowa	2,879,450	2,575,477	25,490
Simla	1,433,205	1,427,562	20,130
Remainder of County	7,618,322	7,223,471	48,111

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
EL PASO	3,284,827,047	2,759,552,220	47,347,452
Calhan	8,632,873	6,624,866	63,248
Colorado Springs	2,958,495,949	2,488,537,933	44,284,617
Fountain	34,208,402	22,776,646	434,648
Green Mountain Falls	1,823,613	1,702,833	36,917
Manitou Springs	18,762,411	17,963,308	372,192
Monument	13,490,363	12,788,249	111,650
Palmer Lake	1,569,883	1,134,299	24,901
Security	33,115,987	32,777,990	358,198
Remainder of County	214,727,566	175,246,096	1,661,081
FREMONT	245,787,451	157,764,900	2,513,607
Canon City	172,667,699	112,571,583	1,756,368
Florence	19,499,391	16,326,588	211,955
Penrose	2,883,642	2,247,886	38,409
Remainder of County	50,736,719	26,618,843	506,875
GARFIELD	392,937,448	355,266,114	5,426,500
Carbondale	23,412,296	23,062,194	272,258
Glenwood Springs	205,877,317	185,229,771	2,608,301
New Castle	2,631,813	2,353,207	36,885
Parachute	7,725,279	7,561,723	119,913
Rifle	67,378,555	60,612,350	875,856
Silt	2,993,573	2,958,944	37,314
Remainder of County	82,918,615	73,487,925	1,475,973
GILPIN	8,641,548	8,076,070	163,270
Black Hawk	2,481,300	2,464,441	36,320
Central City	4,310,512	4,241,615	107,633
Remainder of County	1,849,736	1,370,014	19,317
GRAND	101,709,760	88,447,152	1,668,062
Fraser	4,707,152	4,664,986	67,724
Granby	21,913,306	21,195,814	340,478
Grand Lake	5,485,202	5,404,941	120,861
Hot Sulphur Springs	645,256	641,706	11,491
Kremmling	13,687,468	10,979,438	167,365
Winter Park	23,994,597	23,822,789	589,992
Remainder of County	31,276,779	21,737,478	370,151
GUNNISON	106,663,783	97,969,559	1,757,021
Crested Butte	10,790,587	10,570,324	240,948
Gunnison	72,147,367	66,753,801	1,064,069
Mount Crested Butte	9,412,798	9,380,322	221,513
Remainder of County	14,313,031	11,265,112	230,491

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
HINSDALE	5,742,318	5,614,755	119,497
Lake City	3,226,624	3,110,874	65,098
Remainder of County	2,515,694	2,503,881	54,399
HUERFANO	37,809,720	33,668,036	448,587
La Veta	4,052,905	3,063,756	33,444
Walsenburg	22,201,412	19,478,455	271,361
Remainder of County	11,555,403	11,125,825	143,782
JACKSON	24,006,785	22,366,977	170,362
Walden	7,658,211	7,421,597	96,416
Remainder of County	16,348,574	14,945,380	73,946
JEFFERSON	3,899,997,450	3,327,896,451	57,643,363
Arvada	540,762,310	468,649,762	7,823,228
Conifer	13,007,606	11,518,335	279,766
Edgewater	61,513,598	60,149,508	636,936
Evergreen	60,381,054	55,797,420	627,793
Golden	146,761,621	130,948,823	2,009,852
Kittredge	1,416,937	1,293,998	22,901
Lakeside	47,945,008	47,651,946	1,318,851
Lakewood	1,655,394,302	1,431,291,545	27,849,692
Morrison	3,600,049	3,410,075	68,125
Mountain View	7,355,349	5,449,594	140,887
Wheat Ridge	538,905,474	427,365,618	5,634,298
Remainder of County	822,954,142	684,369,827	11,231,034
KIOWA	11,958,170	9,787,859	90,571
Eads	6,220,355	5,279,488	57,410
Remainder of County	5,737,815	4,508,371	33,161
KIT CARSON	139,287,698	128,031,274	1,363,345
Burlington	53,282,969	47,022,011	776,993
Flagler	15,264,236	13,177,799	131,213
Seibert	8,468,401	8,466,782	10,001
Stratton	9,876,459	9,403,003	123,559
Remainder of County	52,395,633	49,961,679	321,579
LAKE	46,137,495	38,526,591	552,276
Leadville	17,079,293	16,529,911	319,027
Twin Lakes	98,152	96,994	194
Remainder of County	28,960,050	21,899,686	233,055

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
LA PLATA	320,999,724	289,617,573	5,190,275
Bayfield	6,486,604	6,280,083	73,674
Durango	243,689,232	219,497,049	4,290,712
Ignacio	5,100,068	4,867,685	56,589
Remainder of County	65,723,820	58,972,756	769,300
LARIMER	1,613,175,291	1,213,918,752	21,652,969
Berthoud	19,784,408	13,363,252	135,711
Estes Park	60,424,529	58,474,645	1,173,377
Fort Collins	901,177,305	724,659,835	13,564,153
Loveland	343,933,606	220,935,594	3,682,157
Wellington	6,005,039	5,229,940	56,083
Remainder of County	281,850,404	191,255,486	3,041,488
LAS ANIMAS	81,484,082	70,056,099	920,402
Aguilar	2,924,417	2,808,447	27,548
Trinidad	69,094,445	59,269,222	771,031
Remainder of County	9,465,220	7,978,430	121,823
LINCOLN	99,516,104	80,557,597	863,012
Arriba	8,079,893	1,210,930	9,143
Genoa	3,951,039	291,999	1,866
Hugo	16,201,757	11,984,951	128,138
Limon	66,893,289	62,796,088	653,825
Remainder of County	4,390,126	4,273,629	70,040
LOGAN	459,621,545	206,098,390	3,411,303
Crook	300,049	299,922	8,303
Fleming	7,475,935	7,470,042	7,115
Iliff	152,937	146,743	2,299
Merino	1,045,383	961,927	5,805
Sterling	399,838,041	151,612,783	2,903,183
Remainder of County	50,809,200	45,606,973	484,598
MESA	1,269,213,509	1,016,691,053	16,344,460
Clifton	19,432,099	14,777,698	318,039
Collbran	2,315,846	2,287,932	41,631
De Beque	961,577	955,103	12,951
Fruita	22,877,815	21,458,127	268,903
Gateway	155,798	148,889	2,186
Grand Junction	1,021,547,044	798,468,724	13,278,650
Palisade	9,391,953	9,067,296	130,184
Remainder of County	192,531,377	169,527,284	2,291,916

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
MINERAL	5,242,227	5,136,430	107,008
Creede	3,589,341	3,531,711	61,552
Remainder of County	1,652,886	1,604,719	45,456
MOFFAT	218,684,784	185,899,988	2,496,989
Craig	161,746,913	129,988,695	2,261,927
Dinosaur	2,381,239	2,342,872	35,999
Remainder of County	54,556,632	53,568,421	199,063
MONTEZUMA	207,216,846	165,263,461	2,883,392
Cortez	139,601,913	124,405,053	2,236,498
Dolores	3,868,066	3,675,398	61,615
Mancos	3,445,676	3,384,243	53,040
Remainder of County	60,301,191	33,798,767	532,239
MONTROSE	281,245,615	177,729,806	2,928,850
Cimarron	89,381	89,119	1,131
Montrose	149,205,939	129,532,514	2,280,149
Naturita	81,866,572	5,689,765	60,417
Nucla	11,250,853	11,214,606	90,169
Olathe	8,147,223,	6,903,494	71,428
Remainder of County	30,685,647	24,300,308	425,556
MORGAN	573,522,343	246,557,485	3,874,697
Brush	43,940,404	37,466,416	475,764
Fort Morgan	387,833,991	126,110,233	2,384,076
Hillrose	1,553,687	1,518,292	44,167
Wiggins	58,006,047	11,825,521	93,057
Remainder of County	82,188,214	69,637,023	877,633
OTERO	192,947,527	140,230,089	2,010,707
Cheraw	293,218	284,744	6,309
Fowler	7,988,278	7,563,840	71,257
La Junta	116,209,670	77,820,009	1,107,392
Manzanola	3,013,112	2,562,109	26,123
Rocky Ford	36,452,239	28,980,351	430,303
Swink	643,578	637,349	9,263
Remainder of County	28,347,432	22,381,687	360,060
OURAY	10,107,972	9,773,659	211,502
Ouray	7,393,121	7,199,006	166,970
Ridgway	1,661,794	1,641,368	28,605
Remainder of County	1,053,057	933,285	15,927

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
PARK	22,021,736	19,080,053	310,819
Fairplay	3,570,430	3,158,630	61,492
Remainder of County	18,451,306	15,921,423	249,327
PHILLIPS	83,773,038	72,586,367	649,068
Haxtun	18,969,528	10,767,343	147,285
Holyoke	47,153,426	44,222,693	424,687
Remainder of County	17,650,084	17,596,331	77,096
PITKIN	259,158,575	238,782,049	5,266,219
Aspen	153,607,656	149,250,196	3,461,633
Snowmass	691,673	686,483	8,050
Snowmass Village	38,600,998	38,368,656	944,111
Remainder of County	66,258,248	50,476,714	852,425
PROWERS	423,005,670	396,999,119	2,191,264
Granada	1,301,881	1,257,936	26,744
Holly	17,515,980	15,640,724	100,957
Lamar	381,427,963	359,513,134	1,753,282
Wiley	4,456,177	3,729,802	82,649
Remainder of County	18,303,669	16,857,523	227,632
PUEBLO	1,261,906,014	1,048,334,382	14,215,596
Avondale	714,170	699,900	8,838
Boone	1,500,132	1,123,287	3,765
Colorado City	3,759,538	3,309,676	54,745
Pueblo	1,135,564,300	955,442,744	13,155,570
Rye	848,327	848,207	11,851
Remainder of County	119,519,547	86,910,568	980,827
RIO BLANCO	86,272,987	80,584,244	975,057
Meeker	23,720,173	19,099,037	281,828
Rangely	49,685,511	48,918,375	499,217
Rio Blanco	579,607	579,607	16,820
Remainder of County	12,287,696	11,987,225	177,192
RIO GRANDE	126,500,426	107,570,615	1,501,337
Del Norte	15,010,618	14,284,275	184,788
Monte Vista	46,189,260	37,287,032	614,364
South Fork	7,616,798	2,725,039	37,803
Remainder of County	57,683,750	53,274,269	664,382

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
ROUTT	214,029,806	181,770,336	3,579,012
Hayden	28,022,851	26,577,527	207,336
Oak Creek	4,896,897	3,946,611	54,427
Phippsburg	865,848	864,629	8,206
Steamboat Springs	122,117,152	110,020,959	2,460,275
Yampa	991,564	833,429	17,441
Remainder of County	57,135,494	39,527,181	831,327
SAGUACHE	25,292,448	17,984,869	222,906
Center	18,937,502	12,860,634	157,850
Saguache	2,327,413	2,109,420	24,279
Remainder of County	4,027,533	3,014,815	40,777
SAN JUAN	7,253,298	6,915,211	143,477
Silverton	6,334,200	6,046,422	122,167
Remainder of County	919,098	868,789	21,310
SAN MIGUEL	19,817,269	18,824,170	380,870
Norwood	4,618,303	4,503,020	68,278
Telluride	13,170,007	12,377,282	282,711
Remainder of County	2,028,959	1,943,868	29,881
SEDGWICK	40,175,000	37,436,905	450,144
Julesburg	23,481,146	21,341,432	244,434
Ovid	2,344,907	2,158,563	31,813
Sedgwick	845,499	840,664	12,927
Remainder of County	13,503,448	13,096,246	160,970
SUMMIT	233,800,952	220,709,654	4,596,036
Breckenridge	51,810,357	50,235,526	1,166,774
Copper Mountain	9,370,909	9,226,779	250,484
Dillon	23,439,472	18,076,984	391,512
Frisco	39,658,088	38,633,336	734,756
Keystone	18,652,781	18,556,595	542,011
Silverthorn	48,476,146	44,675,604	753,396
Remainder of County	42,393,199	41,304,830	757,103
TELLER	44,775,949	41,341,798	724,592
Cripple Creek	5,882,706	5,831,792	129,169
Victor	1,415,037	1,407,020	23,732
Woodland Park	31,728,189	29,355,664	478,050
Remainder of County	5,750,017	4,747,322	93,641

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY
(continued)

County/City	Gross Sales	Retail Sales	Net Tax Collection
WASHINGTON	48,413,325	46,374,974	406,091
Akron	30,281,731	29,491,276	285,727
Cope	6,825,781	6,799,794	22,005
Otis	7,221,205	6,099,362	53,074
Remainder of County	4,084,608	3,984,542	45,285
WELD	1,258,071,550	1,000,687,431	15,138,121
Ault	21,087,115	19,161,716	73,841
Dacono	8,325,452	8,127,399	146,480
Eaton	36,594,035	23,086,865	228,041
Erie	4,468,337	4,355,764	55,500
Evans	25,706,099	20,359,808	316,598
Firestone	1,448,391	1,322,695	21,907
Frederick	6,194,622	5,880,150	59,471
Fort Lupton	48,934,112	40,124,200	588,265
Garden City	7,702,150	7,254,783	190,730
Gilcrest	4,057,953	2,578,163	35,178
Greeley	830,541,882	665,770,257	10,486,818
Grover	412,138	410,209	4,709
Hudson	3,844,047	3,668,803	50,375
Johnstown	13,029,705	10,569,883	121,366
Keenesburg	5,918,589	5,701,127	89,326
Kersey	2,732,214	2,283,227	30,418
La Salle	11,974,710	9,233,756	183,580
Mead	3,248,364	1,774,994	20,302
Milliken	1,893,800	1,622,268	17,208
Nunn	636,078	596,515	10,738
Pierce	3,263,647	1,867,995	35,454
Platteville	8,406,863	5,174,706	82,340
Severance	2,073,121	1,950,562	26,178
Windsor	16,266,020	15,516,267	277,239
Remainder of County	189,312,106	142,295,319	1,986,059
YUMA	127,694,856	120,668,531	1,521,284
Eckley	353,112	353,112	10,490
Idalia	1,576,304	1,573,853	11,881
Joes	1,450,871	1,444,839	33,282
Kirk	4,120,354	4,016,670	15,468
Wray	39,331,100	37,806,117	417,528
Yuma	53,585,362	50,225,904	659,732
Remainder of County	27,277,753	25,248,036	372,903
OUT OF STATE COMPANIES	2,282,858,979	1,176,497,547	23,900,120
STATE TOTALS	$45,472,182,821	$32,632,103,030	$547,394,029

SUMMARY OF LOCAL SALES TAX RATES
NUMBER OF TAX JURISDICTIONS BY TAX RATE

Fiscal Year Ended June 30, 1983

Sales Tax Rates	Cities and Towns	Counties	Regional Transportation District	Total
.25%	0	1	0	1
.50%	0	1	0	1
.60%	0	0	1	1
1.00%	28	12	0	40
1.50%	1	1	0	2
2.00%	85	12	0	97
2.15%	1	0	0	1
2.25%	1	0	0	1
2.50%	2	0	0	2
2.75%	1	0	0	1
3.00%	34	0	0	34
4.00%	17	0	0	17
TOTAL	170	27	1	198

COUNTY SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1983

County	Current %	County	Current %
Adams	1	Hinsdale	2
Alamosa	2	Huerfano	1
Archuleta	1		
		Jackson	2
Bent	1	Jefferson	.5
Chaffee	2	Lake	2
Clear Creek	1	La Plata	2
Costilla	1		
		Mesa	2
Delta	2	Mineral	1
		Moffat	2
Eagle	1		
		Pitkin	2
Fremont	1.5		
		Rio Blanco	2
Garfield	.25	Rio Grande	1
Grand	1		
Gunnison	1	Sedgwick	1
		Summit	2

CITY SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1983

City	Current %	City	Current %
Akron	1	Estes Park	4
Antonito	2	Evans	3
Aspen	2		
Ault	2	Fairplay	2
		Federal Heights	2
Basalt	2	Florence	2
Bayfield	1	Fort Lupton	2
Bennett	2	Fort Morgan	3
Berthoud	2	Fountain	2
Black Hawk	4	Fowler	2
Breckenridge	2	Fraser	4
Brighton	3	Frisco	2
Broomfield	2	Fruita	2
Brush	2		
Buena Vista	1	Garden City	1
Burlington	2	Georgetown	3
		Glenwood Springs	2.75
Calhan	2	Granada	2
Canon City	2.5	Granby	4
Carbondale	3	Grand Lake	4
Castle Rock	1	Green Mountain Falls	2
Center	2	Gunnison	3
Central City	4	Gypsum	2
Cheyenne Wells	1		
Collbran	2	Haxtun	1
Columbine Valley	3	Hayden	2
Creede	1	Holly	1
Crested Butte	4	Holyoke	1
Cripple Creek	2	Hot Sulphur Springs	4
		Hotchkiss	1
Dacono	1	Hudson	1
De Beque	2		
Del Norte	2	Idaho Springs	3
Dillon	2	Ignacio	1
Dolores	2		
Dove Creek	2	Johnstown	2
		Julesburg	1
Eagle	4		
Eaton	2	Keenesburg	1
Empire	3	Kersey	2
Erie	2	Kremmling	4

CITY SALES TAX RATES COLLECTED BY THE STATE
As Of July 1, 1983
(continued)

City	Current %
La Jara	2
La Salle	1
La Veta	2
Lakewood	2
Larkspur	2
Las Animas	1
Limon	2
Lochbuie	2
Louisville	2
Loveland	2
Lyons	2
Manassa	1
Mancos	2
Manitou Springs	3
Marble	2
Milliken	2
Minturn	4
Monte Vista	1
Monument	1
Morrison	3
Mt. Crested Butte	4
Mountain View	2
Naturita	2
Nederland	3
New Castle	2
Norwood	2
Nucla	2
Oak Creek	3
Olathe	2
Ordway	2
Ouray	3
Palisade	1
Paonia	1
Parachute	2

City	Current %
Parker	2.5
Pitkin	3
Platteville	2
Red Cliff	2
Rico	1
Ridgway	2
Rocky Ford	2
Romeo	1
Saguache	2
San Luis	2
Severance	2
Sheridan	3
Silt	3
Silver Plume	2
Silverthorn	2
Silverton	3
Snowmass Village	2
Springfield	2
Steamboat Springs	4
Sterling	1.5
Telluride	4
Trinidad	3
Vail	4
Walsenburg	2
Ward	2
Wellington	2
Westcliffe	2
Windsor	2
Winter Park	4
Woodland Park	2
Wray	1
Yuma	1
RTD*	.6

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* The Regional Transportation District sales tax rate as of May 1, 1983, is .6%. The RTD district includes the counties of Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas County.

CITY SALES TAXES NOT COLLECTED BY THE STATE
As Of July 1, 1983

Locality	Current %	Locality	Current %
Alamosa	1	Golden	2
Arvada	3	Grand Junction	2
Aurora	3	Greeley	2
Avon	4	Greenwood Village	3
Boulder	2.15	Lafayette	2
Cherry Hills Village	3	La Junta	3
Colorado Springs	2	Lamar	3
Commerce City	2	Littleton	3
Cortez	2	Longmont	2
Delta	2	Montrose	2
Denver	3	Northglenn	3
Durango	2	Pueblo	3
Edgewater	3	Rifle	2
Englewood	3	Thornton	3
Fort Collins	2.25	Westminster	3
Glendale	3	Wheat Ridge	2

SEVERANCE TAX

39-29-103 *Tax on severance.* (1) In addition to any other tax, there shall be levied, collected, and paid for each taxable year a tax upon the severance of metallic minerals, molybdenum, oil and gas, coal and oil shale.

DR 21 (Rev. 10/83)

COLORADO SEVERANCE TAX RETURN

53

DO NOT WRITE IN THIS SPACE

MAIL ORIGINAL COPY TO:
COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET
DENVER, COLORADO 80261
(303)839-5655 or 1-800-332-2085 (Colo. only)

COLORADO Account No.	Federal Employee I.D. No.	Period Covered Mo. | Mo. | Yr.	MAKE REMITTANCE PAYABLE TO: COLORADO DEPARTMENT OF REVENUE

NET TAX DUE

1. Metallic Minerals, enter total from Schedule A . . . . (31)	$	
2. Molybdenum Ore, enter total from Schedule B . . . . (32)	$	
3. Coal, enter total from Schedule C. . . . . (33)	$	
4. Oil and Gas, enter total from Schedule D . . . . (34)	$	
5. Oil Shale Royalty Recipient, enter total from Schedule D . . . . (50)	$	
6. Oil Shale Facility, enter total from Schedule E . . . . (35)	$	
7. Total Net Tax-Add Lines 1 through 6		$

CREDITS

8. Oil and Gas Withholding, attach withholding forms DR 21W . . . . (36)	$	
9. Oil Shale Withholding, attach withholding forms DR 21W. . . . . (37)	$	
10. Total Estimated Payments . . . . (38)	$	
11. Impact Assitance (Corporations only) . . . . (43)	$	
12. Total Credits-Add Lines 8 through 11.		$

REFUND OR BALANCE DUE

13. If Line 7 is larger than Line 12, subtract and enter the balance due . . . . (48) Include Interest, if applicable. . .(40) $ Include Penalty, if applicable. . . (01) $	$
14. If Line 7 is less than Line 12, subtract and enter Overpayment to be Refunded . . . . (41)	$
15. Amount of Overpayment to be credited to next year's Estimated Tax (Corporations only) . . . (42)	$

I HEREBY CERTIFY UNDER PENALTY OF PERJURY IN THE SECOND DEGREE THAT THE STATEMENTS MADE HEREIN ARE TO THE BEST OF MY KNOWLEDGE TRUE AND CORRECT.

NAME OF BUSINESS OR TAXPAYER

DATE

SIGNATURE

TITLE

SEVERANCE TAX RATES

OIL AND GAS PRODUCTION RATES

Gross Income From Oil and Gas Production		
Over	But Not Over	Tax Rate
$ 0	$ 25,000	2% of Gross Income
$ 25,000	$100,000	$ 500 + 3% of excess over $ 25,000
$100,000	$300,000	$ 2,750 + 4% of excess over $100,000
Over	$300,000	$10,750 + 5% of excess over $300,000

87 1/2% of ad valorem taxes on oil and gas royalty or leasehold interests are allowed as a credit against the tax due.

METALLIC MINERALS

Amount of Gross Income	Tax Rate
First $11,000,000	No Tax
Amount exceeding $11,000,000	2.25%

Ad valorem taxes on producing mines, as described in 39-6-107 Colorado Revised Statutes, not to exceed 50% of the severance tax liability are allowed as a credit against the tax due.

MOLYBDENUM

15¢ per ton of molybdenum ore

OIL SHALE

The tax applies 180 days after an oil shale facility commences commercial production:

Year	Tax Rate On Gross Proceeds
1st	1%
2nd	2%
3rd	3%
4th and subsequent years	4%

The production of the first 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil, whichever is greater, is exempt from the tax. Through June 30, 1982, a credit against the tax equal to 25% of the tax is allowed for underground in situ methods.

COAL

60¢ per ton of coal adjusted 1% for every 3 points change in the index of producer (wholesale) prices for all commodities prepared by the Bureau of Labor Statistics, United States Department of Labor. A fractional point increase less than 1/2 point is disregarded and 1/2 point or more is treated as a full point. Adjustments to the rate of tax are determined each quarter from the January 1978 producer price index of 200.1 to the index for the month immediately preceding a tax quarter.

Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton	Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton	Tax Period Fiscal Quarter Beginning	Tax Rate Per Ton
January 1978	60.0¢	January 1980	69.6¢	January 1982	79.2¢
February 1978	60.0¢	February 1980	70.8¢	February 1982	79.2¢
March 1978	60.0¢	March 1980	72.0¢	March 1982	79.8¢
April 1978	60.0¢	April 1980	72.0¢	April 1982	79.2¢
May 1978	61.2¢	May 1980	72.6¢	May 1982	79.2¢
June 1978	61.2¢	June 1980	72.6¢	June 1982	79.2¢
July 1978	61.8¢	July 1980	73.2¢	July 1982	79.8¢
August 1978	61.8¢	August 1980	73.8¢	August 1982	79.8¢
September 1978	61.8¢	September 1980	74.4¢	September 1982	79.8¢
October 1978	62.4¢	October 1980	75.0¢	October 1982	79.8¢
November 1978	63.0¢	November 1980	75.6¢	November 1982	79.8¢
December 1978	63.0¢	December 1980	75.6¢	December 1982	79.8¢
January 1979	63.0¢	January 1981	76.2¢	January 1983	79.8¢
February 1979	64.2¢	February 1981	76.8¢	February 1983	79.8¢
March 1979	64.8¢	March 1981	77.4¢	March 1983	79.8¢
April 1979	65.4¢	April 1981	78.0¢	April 1983	79.8¢
May 1979	66.0¢	May 1981	78.6¢	May 1983	79.8¢
June 1979	66.0¢	June 1981	78.6¢	June 1983	80.4¢
July 1979	66.6¢	July 1981	78.6¢		
August 1979	67.2¢	August 1981	79.2¢		
September 1979	67.2¢	September 1981	79.2¢		
October 1979	68.4¢	October 1981	79.2¢		
November 1979	69.0¢	November 1981	79.2¢		
December 1979	69.0¢	December 1981	78.6¢		

No tax is imposed on the first 8,000 tons produced each quarter. A credit against the tax equal to 50% of the tax is allowed for coal produced from underground mines. An additional credit against the tax equal to 50% of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D 388 standard.

SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30	Oil and Gas Production	Coal	Metallic Minerals and Molybdenum	Total Collections
1978 1/	$ 2,952,180	$ 1,843,470	$1,808,330	$ 6,603,980
1979	$ 7,089,071	$ 8,274,170	$3,665,613	$19,028,854
1980	$ 9,532,931	$11,085,708	$4,041,997	$24,660,636
1981	$18,010,500	$10,641,794	$4,117,633	$32,769,927
1982	$35,866,601	$11,917,154	$3,061,156	$50,844,911
1983	$23,251,282	$11,297,433	$ 550,561	$35,099,276

1/ Tax effective January 1, 1978.

ORGANIZATION & ADMINISTRATION

LEGISLATIVE DIGEST

COLLECTIONS, REFUNDS & ADMINISTRATIVE COSTS

ALCOHOLIC BEVERAGE

CIGARETTE TAX

ESTATE TAX

INCOME TAX

LOTTERY

MILEAGE AND FUEL

MOTOR VEHICLE

SALES & USE TAX

SEVERANCE TAX